HEADS of MR. DUNDAS'S SPEECH,

ON THE

FINANCES

OF THE

EAST-INDIA COMPANY.

16th JUNE 1795.

THE Accounts to which I requeſt the Attention of the Committee are, as uſual, numerous and important; but being made up with great Care and Attention, they are ſo free from Perplexity that I hope to be able to give an Explanation of thoſe Particulars which appear to require it, and to collect from the Whole a general Statement, in one point of View, of the Affairs of the Eaſt-India Company, without treſpaſſing long on the Indulgence of the Houſe.

In doing this, I ſhall firſt ſtate the Amount of the annual Revenues at the ſeveral Settlements in India, and of the various Charges, to the Payment of which they are immediately applicable, in order to ſhew the Capital thence obtained for carrying on the Company's Trade, or towards liquidating their Debts in India; I ſhall then advert to the extent of that Trade, and the State of the Company's Affairs at Home, as ariſing both from their Trade and Revenues. From the Whole of theſe Statements, I ſhall draw a general Reſult to ſhew what Variations have taken place in the Affairs of the Company Abroad and at Home collectively, ſince the Dates of thoſe Accounts on which I had the Honor to offer my Obſervations to the Committee of this Houſe laſt Year.

In looking over the Comparative Statements between the eſtimated and actual Amount of the Revenues and Charges of the ſeveral Preſidencies in India for the laſt Year, the Committee will doubtleſs obſerve, with Satisfaction, the Caution and Accuracy with which thoſe Eſtimates were made. This Regularity renders it unneceſſary for me to detain the Committee with many Remarks on the Accounts now before them. Small Variations between the eſ-

timated and actual Amount, in Statements of ſo great a Magnitude, muſt neceſſarily occur, I ſhall therefore only notice thoſe that are conſiderable. And firſt, as to

BENGAL.

	Current Rupees at 2s.	Pounds Sterling.
In the firſt Three Columns of the Account, No. 1*, are ſtated the Amount of the Revenues of this Preſidency for the Three Years, 1791-2, to 1793-4,		
The Average of which is = - -	5,42,53,171	5,425,317
Which is Rupees 11,18,273, £.111,827 more than the Average of the three preceding Years, as ſtated to the Committee laſt Year.		
The next Account to which I refer is No. 3†, being a Compariſon between the eſtimated and actual Amount of the Revenues and Charges of Bengal for 1793-4.		
The eſtimated Amount of Revenues was -	5,43,27,676	5,432,768
The actual - - - - - - -	5,87,19,460	5,871,946
Being an exceſs above the Eſtimate of - -	43,91,784	439,178

The Mint and Poſt Office Collections exceeded the Eſtimate in a ſmall Sum; but the principal Articles in which the above Exceſs ariſes are the Land Revenues and the Produce of Salt and Opium. The Adoption of the new Syſtem for letting the Lands on permanent Leaſes, as I particularly ſtated to the Houſe laſt Year, occaſioned the Revenues at firſt to fall ſhort of the Amount of preceding Years; but the ſecond Year, the Collections were conſiderably encreaſed; and in the next, the Year to which theſe Accounts belong, a large Amount of Arrears having been paid, the Total received exceeds the Collections of former Years, and produced Current Rupees, 13,99,679, or £ 139,968 more than was computed on in the Eſtimate, which was formed on the Amount received in the preceding Year.

* Appendix, No. 1. † Appendix, No. 3.

The

	Current Rupees at 2s.	Pounds Sterling.
The produce from the Sales of Salt exceeded the Eſtimate by Current Rupees 24,94,578.		
The Total Receipt being - -	1,29,34,578	1,293,458
In my Obſervations laſt Year, it was ſtated that the encreaſing Proſperity of the Country warranted the Expectation of a Million per Annum from this Article; and, in a Letter then juſt received, it was remarked, that the Sales would probably amount to about the Sum above ſtated; and this, it was obſerved, aroſe not from an enhanced Price, but chiefly from an encreaſed Sale. In ſome of the Sales, however, the Price appears to have been higher than it ought to be in a plentiful Seaſon. In order, therefore, to allow for a Reduction of Price, the Eſtimate for the following Year is taken at -	1,11,36,000	1,113,600
This Sum, compared with the Amount of former Years, does not appear too high, eſpecially as the Part in that Trade, which by the Treaty of 1787 was allowed to the French, is now conducted by the Eaſt India Company, and encreaſes the Amount of their Sales.		
In the Sale of Opium, the Amount has exceeded the Eſtimate by - - -	4,97,540	49,754
The Trade in this Article has conſiderably encreaſed, Partly owing to the Facility with which it can be carried on to the Eaſtward Iſlands, by means of the New Settlement at Prince of Wales' Iſland. Beſide which, in the preſent Year, that Part of the Trade in Opium which by Treaty was allowed to the French, has been, in conſequence of the War, taken from them, and produced an Addition to the Company's Profit of upwards of a Lac of Rupees.		
A new Article of Revenue, levied for the Purpoſe of preſerving the Police, has fallen ſhort of the eſtimated Sum, Current Rupees 1,34,648, and the Charges of the ſame have exceeded the Eſtimate. But when the Aſſeſſment ſhall be more regularly eſtabliſhed, it is expected, the Receipts will equal the Expences.		

	Current Rupees at 2s.	Pounds Sterling.
The Charges of the Bengal Government for 1793-4 were eſtimated at - - - -	3,23,83,458	3,238,346
The Actual Amount by No. 3, was - -	3,33,19,778	3,331,978
Being more than the Eſtimate - - -	9,36,320	93,632
This is principally accounted for, by an additional Donation granted to the Bengal Troops that ſerved in the late War againſt Tippoo Sultan, not known in India when the Eſtimate was made, amounting to, per No. 18*, - - - - - -	4,67,290	46,729
The Advances and Charges for the Manufacture and Sale of Salt and Opium, were more than the Eſtimate - - - - - in conſequence of the larger Sales, as already ſtated.	7,71,560	77,156
The Charges of Buildings and Fortifications, were Current Rupees 3,65,352, or £.36,535 leſs than eſtimated. In the other Articles there is ſome Variation; but the Difference is not ſo conſiderable as to require particular Explanation.		
Deducting the Exceſs of Charges from the Exceſs of Revenue, the actual Account is better than the Eſtimate by - - -	34,55,464	345,546
The Total Net Revenue of this Preſidency in the Year, was - - -	2,53,99,682	2,539,968
The Eſtimates of the Revenues and Charges for the Year 1794-5, are in the Fourth Columns of the Accounts, No. 1 and 2†; according to which, the *Revenue* is computed to amount to - -	5,58,06,068	5,580,606
And the *Charges* to - - -	3,27,86,345	3,278,634
Leaving a net Revenue of - -	2,30,19,723	2,301,972
In this Eſtimate the Land Revenues, including thoſe from Benares, are taken at Current Rupees 10,71,732, or £.107,173, below the Actual Produce of the preceding Year. The Amount to be received from the Sale of Salt is alſo ſtated at Current Rupees 17,98,578, or £.179,857 leſs than the Sales of		

* Appendix, No. 18. † Appendix, No. 1 and 2.

	Current Rupees. at 2s.	Pounds Sterling.
1793-4, and the Sales of Opium at Current Rupees 1,49,540, or £.14,954 leſs; and the other Articles are inſerted with ſimilar Caution. So that the Police Tax is the only Article which is eſtimated higher than the actual Amount of the preceding Year.		
On the Whole, the Total of the Revenues of all Kinds computed to be received by this Eſtimate, for 1794-5, is - - - - - - CR^s leſs than the actual Collections of 1793-4, which may be conſidered as an ample Allowance for any Contingencies in the ordinary Courſe of Events.	29,13,392	291,339

The Charges eſtimated for 1794-5, are Current Rupees 5,33,433, or £.53,343 leſs than the Charges of the preceding Year. The extra Donation in that Year to the Army, which ſerved againſt Myſore, accounts nearly for this Difference. In other reſpects, the Charges appear to have been computed on their actual Amount in 1793-4. In that Year, ſome extra Expences were incurred, in conſequence of the preſent War, and in No. 11*, which is the general Eſtimate of Receipt and Expenditure for 1794-5, ſome Allowance is made for additional Charges on the ſame Account. The Sum allowed for Buildings and Fortifications is alſo larger than is generally computed to be required for that Purpoſe: but, in looking back to the firſt two Columns of No. 2†, the Sums expended in thoſe Years were very ſmall; and, hence more Repairs might become neceſſary in 1793-4 and 1794-5. Theſe ſeveral Particulars make the Total of Charges greater than it would have appeared, if the Eſtimate had been regularly formed for a Period of Peace.

I laſt Year obſerved to the Committee, that one of the laſt Meaſures of the Marquis Cornwallis's Adminiſtration of the Government of Bengal, was the Eſtabliſhment of Provincial Courts of Appeal, ſeparate from the Collectorſhips, in order to facilitate the Acceſs to Juſtice for all Deſcriptions of the

* Appendix, No. 11. † Appendix, No. 2.

	Current Rupees at 2s.	Pounds Sterling.
Inhabitants: This has cauſed a Variation in the Mode of making up the Accounts. The Charges of the Dewanny, Nizamut, City and Zilla Adawluts, which were formerly included among the Revenue Charges, as being under that Department, are now ſeparated and claſſed with the Expences of the Courts of Appeal, and the Whole is ſtated under the Judicial Department, and forms a new Head in the laſt two Columns of No. 2.		
Deducting the eſtimated Charges from the eſtimated Revenues, there remains a net Revenue of - which is Current Rupees 23,79,959, or £.237,996, leſs than the actual net Amount in the preceding Year, and is a proof of the Caution with which the Eſtimate is made.	2,30,19,723	2,301,972

MADRAS.

The Finances of this Preſidency for the Years to which the Accounts now before the Committee refer, have not been in a ſettled State. The War with Tippoo Sultan continued till near the End of the Firſt Year in the Accounts, No. 4, 5,* (viz. 1791-2.) In the next Year a new Treaty was made with the Nabob of Arcot and Rajah of Tanjore, the Particulars of which could not be carried into full Effect immediately. It required alſo ſome Time to ſettle the Revenues and aſcertain the Charges of the Countries ceded to the Eaſt-India Company by Tippoo; and in the laſt Year, the French Poſſeſſions in that Part of India were captured, which occaſioned an extra Expence, and produced ſome Revenue. From theſe Circumſtances it follows, that an Average of the Revenues of thoſe Three Years would not be applicable to ſhew the Amount that may be realized at that Preſidency in future Years. The firſt Account to be referred to is, therefore, the Compariſon of the eſtimated and actual Revenues for the Year, ending the 30th of April 1794, which is No. 6 †.

* Appendix, No. 4 and 5. † Appendix, No. 6.

The

	Pagodas at 8s.	Pounds Sterling.
The Revenues were eſtimated to amount to Pag^{s}	55,80,193	2,232,077
And the actual Amount was - -	52,75,223	2,110,089
Being leſs than the Eſtimate - - Pag^{s}	3,04,970	121,988
The Charges were eſtimated to amount to Pag^{s}	42,53,244	1,701,298
The actual Amount was - - -	49,98,439	1,999,376
The Exceſs of Charges therefore is -	7,45,195	298,078
which added to the Deficiency of Receipts, as above ſtated	3,04,970	121,988
The actual Account is worſe than the eſtimated by	10,50,165	420,066

The principal Articles in which the Receipts fell ſhort, were the Subſidies from the Nabob of Arcot and Rajah of Tanjore, and the Collections from the Northern Circars. The Deficiency ſtated againſt the Nabob, is not actually a Defalcation in his ſtipulated Payments; but in the preceding Year, he paid a Sum in Advance into the Company's Treaſury, which formed Part of the Receipts previous to 30th April, 1793, and as he had not made the ſame Advance before April, 1794, there is an apparent Failure on the Face of the Accounts. The Polygars, whoſe Kiſts the Madras Government are to collect, in conſequence of the late Treaty, fell ſhort in the Payment of their annual Tribute.

The Sums eſtimated to be received from the Rajah of Tanjore, conſiſted of his Annual Subſidy, and of Arrears remaining due from his Country, when the Aſſignment was given up: theſe Latter appear to have been over-rated, as in other reſpects he has made good his Payments. The Northern Circars were ſcarcely recovered from the Effects of the Drought of 1791-2, and alſo ſome Diſturbances unhappily took place, which interrupted the regular Progreſs of the Collections in the Year 1793-4.

The Chief encreaſe of Charges, is in the Military Department, which was principally occaſioned by

	Pagodas at 8s.	Pounds Sterling.
the Expedition againſt Pondicherry, and an additional Donation to the Army which ſerved againſt Myſore*. In the Revenues and Cuſtoms, and the Collections of the ceded Countries, the Charges were conſiderably above the Eſtimate, as well as more than the actual Amount in the preceding Year, a Circumſtance that is not ſatisfactorily accounted for.		
This Deficiency of Receipt, and Encreaſe of Expenditure, would have occaſioned the Revenues of this Preſidency to have fallen ſhort of the Charges, if they had not been aided by the Treaty Money of 10 Lacs of Pagodas received from Tippoo Sultan; and, with that Aſſiſtance, the net Revenue was only Pag^{s}	2,76,784	110,713
For the following Year, the annual Revenues are eſtimated to be more productive, and to Amount, as per No. 4†, to - - - - Pag^{s}	46,38,293	1,855,317
And the Charges are computed to amount, as per No. 5‡, to - - - - - -	44,55,617	1,782,247
Leaving a net Revenue, without any extra Aid, of - - - - - - Pag^{s}	1,82,676	73,070
The Total of the Revenues for 1794-5 is eſtimated at Pagodas 3,67,636, or £.147,054 more than the Amount in 1793-4, excluſive of the Treaty Money received in that Year from Tippoo Sultan. This Encreaſe conſiſts partly of Arrears expected to be collected from the Southern Tributaries, which is conſidered as certain, becauſe the Collector had realized a great Part when thoſe Accounts were cloſed. The Northern Circars are alſo eſtimated to produce more than in the preceding Year, which will probably be the Caſe, as thoſe Diſtricts muſt be now in a great Meaſure recovered from the Effects of the Famine in 1791-2.		

* Per No. 19, The Charges attending the Expedition againſt Pondicherry amounted to - - - - - Pagodas 4,32,608
Additional Donation and Prize Money ordered by the Court of Directors - 3,66,377
Pagodas 7,98,985 £. 319,594

† Appendix, No. 4. ‡ Appendix, No. 5.

The

The eſtimated Charges for 1794-5, provide for ſeveral extra Expences on Account of the preſent War; and are higher than the Sums incurred in 1793-4 excluſive of the Expences attending the Capture of Pondicherry and the Donation to the Army, which is a proof that the Eſtimate is not too favourable in this Reſpect. As therefore, with theſe extra Charges, there appears a probability of a nett Revenue of £.73,070; it corrobrates the Opinion I gave laſt Year, that the Revenues of this Preſidency might be conſidered, in Time of Peace, as equal to its ordinary Expences.

BOMBAY.

The Accounts from this Preſidency, laid before the Houſe in April, were in the ſame defective State as thoſe which I was obliged to refer to laſt Year; but ſince thoſe Statements have been printed, an Account of the Receipts and Diſburſements of Bombay for 1793-4, with an Abſtract of the Eſtimate for 1794-5, has been received Overland:—I am now, therefore, enabled to ſtate the Total Revenues and Charges of all the Preſidencies in India for 1793-4, and the Eſtimates for the following Year. But with Regard to the State of the Debts and Aſſets, the Statements from Bombay are as deficient as uſual. For, though the laſt Diſpatch from thence is dated the 6th of January, 1795, the lateſt Account of the Quick Stock is only to the 31ſt of October, 1793. The irregularity of the Accounts from this Preſidency, I laſt Year obſerved, called for a deciſive Remedy, and this, I truſt, has been applied, by the Orders ſent out for the Diſmiſſal of the Perſons compoſing that Government.

The Accounts now before the Committee are for Two Years later than thoſe laid before the Houſe laſt Year.

	Rupees, at 2s. 3d.	Pounds Sterling.
The Account, No. 9*, laſt preſented, ſhews the eſtimated and actual Revenues and Charges for the Year, ending 30th of April, 1794.		
The Revenues were eſtimated at - - -	24,70,202	277,898
The actual Amount is computed at - -	27,76,567	312,364
More than eſtimated - - - -	3,06,365	34,466

The principal Exceſs is in the Revenues of the ceded Countries, which exceeded the Eſtimate by Rupees 1,92,401, or £21,645; the other Revenues and Cuſtoms alſo were more than the Amount eſtimated. But the Subſidy from Travancore, although ſettled to be paid to the Bombay Government, is not ſtated in their Accounts, and is therefore taken on Eſtimate.

The Charges were eſtimated at - - -	61,87,904	696,139
And amounted to - - - - -	69,67,038	783,791
More than eſtimated - - - -	7,79,134	87,652

The Exceſs of Charges in the Marine Department, R^{s} 1,96,878, or £.22,148 is accounted for by the extra Expence in fitting out Cruiſers to protect the Trade of the Country Merchants, &c. and in the Military Charges, there is included a Donation of R^{s} 4,25,197, or £.47,834, to the Army which ſerved in the late War in Myſore. The Revenue Charges of the ceded Countries, were alſo upwards of a Lac of Rupees more than the Eſtimate: but the Superviſor obſerves, that the Operations of this Year are to be conſidered as an Experiment. The Charges were higher on Account of a greater Number of Natives being employed to aſcertain the Amount of the Revenues of the different Diſtricts, to whom large Salaries were given, as they were employed for only one Year. Thoſe Charges in Future, may therefore, probably be reduced, and as the Country recovers from the Effects of the late War, a larger Revenue may be expected.

* Appendix, No. 9.

Deduc-

	Rupees, at 2s. 3d.	Pounds Sterling.
Deducting the Exceſs of Revenue from the Exceſs of Charges, the actual Account appears worſe than the Eſtimate by - - - - -	4,72,796	53,186
The Revenues of this Preſidency having on the Whole been leſs than its Charges in 1793-4, by -	41,90,471	471,428
The Accounts No. 7* and 8, contain the Eſtimates for 1794-5; according to which the Revenues are computed to amount to - - - - -	31,54,518	354,883
And the Charges to - - - - -	67,33,791	757,551
Leaving a Deficiency of - - - - -	35,79,273	402,668

In this Eſtimate, the Revenues of the ceded Countries are computed at Rupees 17,57,161, or £.197,680. This Sum is upwards of 6 Lacs more than was collected in 1793-4; but as the Accounts from that Coaſt for this Year have not been received, I have not the Particulars by which to Judge of the Probability of its being realized. But it is certainly to be expected that the Revenues will progreſſively encreaſe, and that a larger Sum than the above may be expected from theſe Provinces, when they are fully recovered from the Effects of the late War. At preſent (and it is the only Inſtance) the Revenues of this Preſidency fall ſhort of the Eſtimate, on which I founded my Calculations in 1793.

The Charges eſtimated for the Year 1794-5 appear very large. Thoſe belonging to the Collection of the Revenues of the ceded Countries, I have already mentioned, as likely to be reduced. And with Reſpect to the Charges in the Military Department, they cannot yet be conſidered as on a regular Peace Eſtabliſhment.

BENCOOLEN, &c.

The ſmall Revenues collected at Bencoolen, and the Amount ſupplied from Bengal for the Support of that and other Settlements, I have uſually ſtated ſeparately, in order to complete the Accounts of the

* Appendix, No. 7 and 8.

Revenues

			Pounds Sterling.
Revenues and Charges. The Accounts from this Reſidency are as defective as thoſe from Bombay, or, indeed worſe; for the Account of Debts there is only to July 1793.			
The Revenues of Fort Marlborough, on an Average of Three Years, amounted to - Dollars	19,392		4,848
The Supplies from Bengal to this Reſidency, Pinang, St. Helena, and the Andaman Iſlands, were eſtimated at - - - - - CR^s	7,70,000		77,000
And amounted, as per No. 18*, to - CR^s	6,63,580		66,358
Leſs than eſtimated - - - - -	1,06,420		10,642
By No. 11†, the Supplies for 1794-5, are eſtimated at Sicca R^s 9,02,000 - - - - CR^s which is a larger Sum than has been uſually allotted for this Purpoſe; but of which no Explanation is given in the Account.	10,46,320		104,632

GENERAL VIEW.

The Revenues and Charges of all the Britiſh Settlements in India for the Year 1793-4, collected from ſeveral Statements are as follow.

REVENUES.

At Bengal, by No. 3‡, -	CR^s	5,87,19,460	£.5,871,946	
Madras, by No. 6, -	Pag^s	52,75,223	2,110,089	
Bombay, by No. 9, -	Rup^s	27,76,567	312,364	
				£.8,294,399

CHARGES.

At Bengal, No. 3‡, -		CR^s	3,33,19,778	£3,331,978	
Madras	6, -	Pag^s	49,98,439	1,999,376	
Bombay	9, -	Rup^s	69,67,038	783,792	
					6,115,146
					£.2,179,253
Supplied from Bengal to Bencoolen, Pinang, the Andaman Iſlands, and St. Helena, per No. 18*.		CR^s	6,63,580		66,358
Exceſs of the Revenues above the Civil and Military Charges - - - -					£.2,112,895

* Appendix, No. 18. † Appendix, No. 11. ‡ Appendix, No. 3, 6, and 9.

The

		Brought over	£.2,112,895
The next Charge is the Intereſt on the Debts in India; the Amount of which for the Year being deducted from the Revenues, the Remainder is the net Surplus.			
The Intereſt upon the Debts at Bengal, by No. 18*, paid in the Year -	CR' 35,94,243	£359,424	
At Madras, by No. 19†, -	Pag' 1,16,817	46,727	
At Bombay, as ſtated in the Account, No. 16‡, for October 1793, the Middle of the Year (the actual Statement for 1793-4 not ſtating the Intereſt incurred) -	Rup' 4,61,264	51,892	
Total Intereſt to be deducted - -			£.458,043
Surplus from the Territorial Revenues - -			£.1,654,852
To this, add the Amount received, per No. 15§, for the Sale of Import Goods and Certificates	CR'	40,48,635	
But it appears from the Accounts ſince received, that the Sales, &c. at Bombay were more by		7,11,302	
Add, therefore - - - -		47,59,937	£.475,994
The Total is the Sum applicable to the purchaſe of Inveſtment, Payment of Commercial Charges, Liquidation of Debts, &c. which by theſe Accounts amounted in 1793-4 to - - - - -			£.2,130,846
The Sums applied in the Year to the Proviſion of Inveſtment and other Commercial Purpoſes, appear to have been as follow:			
At Bengal, per No. 18*,			
Charges of the Board of Trade, Offices, &c.	CR' 8,58,522		
Advances for Inveſtment, Commiſſion, &c.	1,31,61,860		
	CR' 1,40,20,382		£.1,402,038

* Appendix, No. 18. † Appendix, No. 19. ‡ Appendix, No. 16. § Appendix, No. 15.

At Madras, per No. 19*.		Brought over	1,402,038
Commercial Wages, Allowances, &c.	-	Pag^{s} 1,09,477	
Advances for Inveſtment and Charges	- -	9,02,145	
		Pag^{s} 10,11,622	£404,648
At Bombay, per No. 20†.			
Commercial Salaries, Allowances, &c.		Rupees 1,15,408	
Advances for Europe Inveſtment	- -	26,98,340	
——— for China	- - - - -	1,04,903	
		Rupees 29,18,651	328,348
Bencoolen, per No. 22‡.			
The Value of Cargoes ſhipped for Europe	-	CR^{s} 1,26,180	12,618
			£.2,147,652

This Sum exceeds the Surplus above ſtated; but it muſt be obſerved, that in No. 18, 19, and 20, there are various Articles of Profit and Loſs, and of Receipt and Payment, which are not included in the regular Revenues and Charges. The Gain by the Premium on the Promiſſory Notes iſſued at Madras amounted, as per No. 19*, to Pagodas 54,859, or £.21,943.

A Part of the Receipts, however, to the Amount of £.401,826, was received in this Year from Tippoo Sultan, in Fulfilment of his Engagements by the Treaty of February 1792. If this Sum be deducted, the Surplus from the Articles of Revenue of a permanent Nature including the import Sales and Certificates is £1,729,020. This Sum is conſiderably below the Amount in 1792-3, as ſtated to the Houſe laſt Year. A Part of this Difference ariſes from the Amount received from the Sales of Imports and Certificates having been leſs in 1793-4 than in the preceding Year. The Expences were alſo increaſed in conſequence of the War with France, and by the Donations at the different Preſidencies to the Troops that ſerved in the late War againſt Myſore.

* Appendix, No. 19. † Appendix, No. 20. ‡ Appendix, No. 22.

In

In the Statements laid before the Houſe laſt Year it was obſerved, that the Accounts from Bengal were defective, as only an Abſtract had then been received, and therefore the Revenues and Charges could not be correctly ſtated. If the Amount of theſe had been accurately known, the Difference between the Surplus of 1792-3 and 1793-4 would not have been ſo conſiderable as it appears by comparing the preſent Accounts with thoſe laid before the Houſe laſt Year.

ESTIMATES for 1794-5.

For the next Year, as there are not any particular extra Receipts expected, the Total of the eſtimated Revenues is leſs than the actual Amount in 1793-4, and as it is probable, under the preſent circumſtances, that nearly an equal Amount of Charges will be incurred, the Eſtimates for 1794-5 leave a leſs Sum applicable to the Proviſion of Inveſtment, &c. than the actual Accounts for 1793-4.

GENERAL ABSTRACT of the ESTIMATES.

REVENUES.

Bengal	No. 1*.	CR^{s} 5,58,06,068	£5,580,607	
Madras	No. 4.	Pag^{s} 46,38,293	1,855,317	
Bombay	No. 7.	Rup^{s} 31,54,518	354,883	
				£.7,790,807

CHARGES.

Bengal	No. 2†.	CR^{s} 3,27,86,345	£.3,278,634	
Madras	No. 5.	Pag^{s} 44,55,617	1,782,246	
Bombay	No. 8.	Rup^{s} 67,33,791	757,551	
				5,818,431
				£.1,972,376
Supplies from Bengal to Bencoolen, Prince of Wales' Iſland, St. Helena, &c. per No. 11‡. - -			Sicca R^{s} 9,02,000	104,632
				£1,867,744

* Appendixes, No. 1, 4 and 7. † Appendixes, No. 2, 5 and 8. ‡ Appendix, No. 11.

Intereſt

	Brought over	£1,867,744
Intereſt on the Debts, per No. 16* - -	CR^{s} 43,70,469	437,047
Eſtimated Surplus Revenue - - - - -		£.1,430,697
Add		
Expected Amount of the Sales of Imports and Certificates, per No. 15†. - - -	CR^{s} 38,06,692	380,669
The Sum eſtimated to be applicable to the purchaſe of Inveſtment, Payment of Commercial Charges, &c. - - - - - - -		£.1,811,366

DEBTS IN INDIA.

The Amount of the Debts owing by the Company at the ſeveral Settlements in India, is ſtated in No. 16*, in Current Rupees: The Rates of Exchange by which the Debts and Aſſets at Madras and Bombay are computed in this Species of Rupees, are conſiderably higher, particularly with reſpect to Madras, than at which Remittances can now be made from Bengal to thoſe Preſidencies: but as theſe Rates of Exchange prevailed at the Time I firſt brought theſe Annual Statements before the Houſe, the ſame have been ever ſince continued, in order that the Total of Debts in each Year's Accounts may be more readily compared.

The Debts ſtated in the Account laid before the Houſe laſt Year, amounted to - - -	7,85,74,049	£.7,857,405
In No. 16*, according to the lateſt Advices, the Total is - - - - -	7,30,54,619	7,305,462
Decreaſe of Debts - - -	55,19,430	£551,943
The Whole of this Diminution appears to have been made by the Sums ſubſcribed to the Remittance Plan, and remitted Home in the Courſe of the Year 1793-4, which, as per No. 17‡, amounted to	CR^{s} 98,59,035	985,903

Which exceeds the Amount of the Reduction of Debt; and it might thence be referred that the Total of

* Appendix, No. 16. † Appendix, No. 15. ‡ Appendix, No. 17.

Debts

the Debts would have been increaſed had not the Remittances been made. But it muſt be obſerved, that this is the Amount ſubſcribed in the Year, and not in the Period between the Dates of the laſt and preſent Year's Accounts. It cannot therefore be aſcertained how far the Subſcriptions exceeded the Reduction of the Debts; but as theſe Remittances form a Part of the Debts at Home, I ſhall ſtate, in a general comparative View, the Difference in the Total of the Company's Debts in the laſt and preſent Year's Accounts. At preſent I ſhall only remark, that the above Reduction in the Amount of Debt, was made in that Part which bore Intereſt; and that indeed the Debts of this Deſcription have been more conſiderably reduced than the Total; for, a greater Amount of Arrears, not bearing Intereſt, remains undiſcharged in the preſent Accounts than there was in thoſe of laſt Year.

	Current Rupees.	Pounds Sterling.
By laſt Year's Accounts, the Debts bearing Intereſt amounted to - - - - - - -	6,32,23,287	£ 6,322,328
By No. 16*, the Total is - - -	5,59,72,994	5,597,299
The Decreaſe of Debt bearing Intereſt is therefore	72,50,293	£ 725,029
The Decreaſe of Intereſt payable on thoſe Debts has been in Proportion.		
By laſt Year's Accounts, the Amount was -	51,78,256	£ 517,825
By No. 16*, the Amount is - - -	43,70,469	437,047
Leſs payable annually for Intereſt - -	8,07,787	£ 80,778

Which is conſequently ſo much in Addition to the annual Surplus. And it appears from later Advices, that the Intereſt is ſtill farther reduced; the Debts at Bombay which bore 9$\frac{1}{8}$ per Cent. at the Date of theſe Accounts having been ſince paid off.

ASSETS.

The value of the Aſſets belonging to the Company in India, conſiſting of Caſh in the Treaſuries, Bills,

* Appendix, No. 16.

	Current Rupees.	Pounds Sterling.
Goods and Stores, and Debts owing to them is ſtated in No. 21*, and Amounts to - -	8,80,76,009	£.8,807,601
The Articles of the ſame Nature in laſt Year's Account were ſtated at - -	8,73,37,961	8,733,796
The Encreaſe in the preſent Statement is only -	7,38,048	£.73,805

A Sum of this Amount, or indeed much larger, I ſhould not reckon upon, in Articles of this Nature, as affording any deciſive Proof of the Company's Affairs being actually improved. For ſeveral of the Particulars ſtated in this Account are of a fluctuating Nature, as Part of the Stores may be in a State of Decay, and no inconſiderable Amount of the Debts, owing to the Company, irrecoverable, &c. But as theſe Statements are annually made up upon the ſame Principles, the Compariſon of one Year with another is ſufficient to ſhew, in a general Way, what Variations have been made in this Part of the Company's Property abroad.

Adding the Decreaſe of Debt - -	CR^s	55,19,430	£.551,943
To the Encreaſe of Aſſets - -		7,38,048	73,804
The State of the Company's Affairs in India appears better in thoſe Reſpects by -	CR^s	62,57,478	£.625,747

HOME ACCOUNTS.

In ſtating the Accounts of the Eaſt-India Company's Affairs for the laſt Year at Home, I have the Satisfaction to obſerve, that the Expectations which I ſubmitted to the Committee in April laſt, of a conſiderable Encreaſe in the Sales of India Goods, above the Amount of the preceding Year, have been fully realized. The Cauſes of the Depreſſion which thoſe Sales experienced in 1793, have ceaſed to operate, and the Sum for which the Goods were ſold laſt Year exceeds the annual Amount of any former Period. It is not, however, ſo large as the Commencement of thoſe Sales gave reaſon to expect; but this did not ariſe from the Want of a Market

* Appendix, No. 21.

but

but from a Deficiency of Goods. For, Circumſtances having detained ſome of the Ships in India longer than uſual, an adequate Supply of Coaſt Goods was not received in Time for Sale; and a larger Quantity of Sugar and Drugs might probably have been ſold if the Cargos had been received earlier in the Seaſon. Theſe Articles, it is computed, might have produced nearly half a Million, in Addition to the Amount in the Statements now before you; a Circumſtance which affords a ſubſtantial Proof that the Demands for the Imports of the Eaſt-India Company are not reduced by the preſent Situation of Europe; and which opens a Proſpect of a ſtill more extenſive Trade when Tranquillity ſhall be reſtored, and all the Markets now cloſed ſhall be open to the Admiſſion of thoſe Goods from Great Britain.

According to a Statement laid before this Houſe in 1793, it appeared that on the Average of the Three largeſt Sales of the Company's Goods (1790 to 1793,) the Amount was - - -	£.5,103,094
In the laſt Year, Goods were ſold to the Amount of (as per No. 2*.) - - - - - - -	5,521,858
Being more than that Average - - - -	£. 418,764
This large Sale of the Company's Goods, it muſt be obſerved, did not occaſion any Diminution in the Sales of Goods belonging to Private Traders in the Year. Theſe Sales alſo were larger than in any former Year, the Amount being, as per No. 2*.	1,053,462
So that the Total of the Sales of Eaſt-India Goods in that Year amounted to - - - - -	6,575,320
This Sale of the Company's Goods exceeded the Eſtimate, which I ſtated to the Houſe laſt Year, by £.157,500.	
The Actual Amount, as above, - - - -	5,521,858
The Eſtimate for laſt Year was - - - -	5,364,358
Exceſs - - - - - -	£. 157,500

But though the Sales have exceeded the Amount eſtimated, the Sums received for Goods in the Year was not equal to the Amount eſtimated to be received, as a larger Sum remained owing, on 1ſt of March laſt, for Goods ſold, not paid for, than on the 1ſt March, 1794, which was not expected to be the Caſe.

* Appendix, No. 26.

The

The Amount received in the Year was only (as per No. 23.*)	£.5,392,966
Which is leſs than the Amount of Sales - - -	£.128,892
In the other Articles of Receipt, which I laſt Year explained to belong to the Company's Funds, the Difference between the eſtimated and actual Amount in the Year is not conſiderable.	
The Charges and Profits on Private Trade were taken at -	£.70,000
The Amount was, as per No. 23*. - - -	62,459
The Difference is - - - - -	£.7,541

The Duties payable to the Company on Private Trade, having been lowered by the Act of 1793, have conſiderably reduced the Profits to the Company, ſo that, although the Sales were greater than uſual in that Year, the Amount of their Profits on thoſe Sales was leſs. This Sacrifice it was thought proper to make, in order to induce Private Traders to prefer the Medium of the Company's Ships to that of Foreigners, and thereby to reduce or annihilate the clandeſtine Trade in India Goods to Foreign Ports. The Cuſtoms and Freight on Private Trade, form a Part of the Sums ſtated on the other Side of the Account, as payable to Government under thoſe Heads. In eſtimating the Sums to be received for or paid to the Proprietors of Private Trade in the following Year, the Amount only which is due at the Time of making up the Statement, is inſerted, as it affects the Balance of Caſh at that Period: The further Sums, which may be received or paid on that Account in the Year, are not attempted to be eſtimated, as the Company's Treaſury is only the Medium for thoſe Sums to paſs through, but the Amount of the Charges and Profits thereon, is eſtimated as it conſtitutes the Advantage which the Company derive from thoſe Sales.

The Amount paid for Freight in the Year was conſiderably leſs than the Eſtimate; but £.153,950 more is owing on that Account than there was laſt Year; and if the Ships detained in India, and converted into Cruizers for the Protection of the Trade in thoſe Seas, had arrived, theſe Charges would have been greater, as alſo would the Amount of the Sales, or the Quantity of Goods in Warehouſe. In conſequence of the large Demand for Teas, in this Year, a Quantity was purchaſed for the Company's Account on the Continent, the Amount paid for which was £.416,996, and encreaſed the actual Payments which would otherwiſe have been much leſs than the Eſtimate.

* Appendix, No. 23.

The

The general Reſult, however, of the Compariſon of the eſtimated and actual Receipts and Payments is, that the Balance of Caſh, by borrowing £.200,000, was eſtimated to be in March laſt -	£.230,926
And the actual Balance, borrowing only £.100,000 was, as per No. 23 * - - - - - - - - -	434,331
Which is more than eſtimated - - - -	£.203,405
In the Eſtimate for the preſent Year, the Amount ſtated to be received for Goods ſold is - - - -	5,549,500
which is only £.156,534 more than was received in the laſt Year. This Eſtimate is founded on the Suppoſition that the Company's Sales of Goods will amount to - - - - -	5,517,500
and that the Sum owing for Goods ſold, not paid for in March 1796, will be £.32,000 leſs than was owing by the Purchaſers in March laſt; or, in other words, that a Sum equal to the Amount of the Sales, and £.32,000 more, will be received in the preſent Year.	
This Eſtimate of the Sales of Goods is rather leſs than the actual Sale Amount in the laſt Year, which I have obſerved, might have been greater if the Goods had arrived in Time. It ſeems probable, therefore, that the actual Amount to be ſold in the Year may exceed the Eſtimate: And this Expectation is ſtrengthened by the State of the Sales which have already taken Place †.	
The Charges and Demands are expected to exceed the Receipts, owing principally to the Encreaſe in the Article of Freight; which, including the Arrears of the laſt Year, is eſtimated at no leſs than - - - - - -	1,606,649
or upwards of £.900,000 more than the Peace Eſtimate of 1793. In ſome other Articles alſo, the Charges are ſtated higher than uſual, and on the Whole, the Sums eſtimated to become payable in this Year, (including £.60,000 for Bounties, &c. to Seamen, which the Company have, with a laudable Zeal, agreed to raiſe for His Majeſty's Service,) exceed the Balance of Caſh and eſtimated Receipts by - - - - - -	371,838
This eſtimated Deficiency I ſhall hereafter more particularly advert to.	

* Appendix, No. 23.

† The Goods to be ſold from March to May 1795, were eſtmiated at £. 920,000
Actual Amount - - - - - - - - 1,114,527

More than eſtimated - - - - - £. 194,527

DEBTS AT HOME.

The Amount of the Debts owing by the Company at home has not been reduced, in any conſiderable Degree, during the laſt Year, but £.933,095 of India Debts, as before ſtated, was paid off, which was counterbalanced by a large Sum transferred from India in the preceding Year: And in other Reſpects the Diminution of Debt, in ſome Articles, and the Encreaſe in others, are nearly equal, ſo that comparing the Total owing in March 1794 and 1795, the Difference is only £.60,177.

The Amount of Debts at home, including the Debt transferred from India, excluſive of the Capital Stock, was in March 1794	£.7,006,500
On the 1ſt March 1795, per No. 23*, the Total was -	6,946,323
Decreaſe - - - - - -	£.60,177

ASSETS AT HOME, AND AFLOAT.

The Value of the Company's Aſſets, conſiſting of the Annuities owing to them from Government, Caſh in the Treaſury, Goods ſold, not paid for, Goods unſold and afloat, Impreſs paid to the Owners of Ships, value of Veſſels, and of the India Houſe and Warehouſes, is ſtated in No. 23* at - -	£.10,413,354
The ſame Articles laſt Year amounted to - -	9,888,836
The Value of theſe Articles is therefore more by -	£.524,518
Adding the Decreaſe of Debts, to the encreaſed Value of Aſſets, the State of the Company's Affairs at home, in March 1795, appears to have been better than in the preceding Year - -	£.584,695

CHINA AND ST. HELENA.

The Balance of the Company's Commercial Tranſactions at China, and of the ſmall value of Aſſets at St. Helena was, per laſt Year's Statements, in favor of the Company -	£,1,080,881
By the laſt Accounts, as ſtated in No. 1† of thoſe laſt laid before this Houſe - - - -	979,152
Balance leſs - - - - - -	£.101,729

* Appendix, No. 24. † Appendix, No 25.

GENERAL COMPARATIVE VIEW of the COMPANY'S DEBTS and ASSETS, in the laſt and preſent Year's Accounts.

IN order to ſhew at one View the Variations that have taken Place in the laſt Year, abroad and at home, in the Amount of the Company's Debts and Valuation of their Aſſets, I ſhall collect the ſeveral Particulars into one general Reſult.

The Decreaſe of Debts in India, as already ſtated,	£.551,943	
Ditto at home - - -	60,177	
Debts leſs - - - - - -		612,120
The Aſſets in India are computed at nearly the ſame value as laſt Year, the Difference being only	73,804	
Value of Aſſets at home, more - - -	524,518	
Aſſets more - - - - - - - -		598,322
Debts leſs and Aſſets more - - - -		£.1,214,442
Deduct Balance of Quick Stock in China and St. Helena worſe than laſt Year - - - - -		101,729
		£.1,108,718

But in ſtating the general Account of the Company's Debts and Aſſets laſt Year, I obſerved, that ſome Corrections were made in the Stock per Computation, in order to make the Statements prepared in India correſpond with thoſe drawn up at home. For as the accounts at home are made up nearly Twelve Months later than the Dates of thoſe from India and China, it thence happens that Goods ſhipped there, or Bills drawn from thence, after cloſing their Accounts, arrive in England before the home Accounts are made up, and are of courſe included in the Value of Aſſets and Amount of Debts: Supplies alſo afloat from one Preſidency to another, are ſometimes not included in either, &c. Theſe Particulars require conſiderable Corrections; on the Whole of which, in the Accounts of laſt Year, compared with the former Year's Statements, a Balance of £.207,108 was deducted from the Reſult of the Compariſon thus obtained—In the preſent Year the Balance of a ſimilar Nature is to be added, and amounts to - - - - 303,536

£.1,412,249

On

On the Whole, therefore, of the Compariſon between the State of the Company's Affairs with reſpect of Debts and Aſſets, as exhibited by the Accounts laid before this Houſe in the laſt and preſent Year, the Reſult appears to be an Improvement, to the Amount of - - - - - £.1,412,249*

Having thus explained the ſeveral Statements relative to Revenues and Charges, the Debts and Aſſets of the Britiſh Settlements in India, together with thoſe which reſpect the Trade in general of the Eaſt-India Company: From the Reſult of which, it appears, that a conſiderable Improvement was made in the State of the Company's Affairs abroad and at home during the laſt Year. I think it right, as having recommended to Parliament, in 1793, the Arrangement entered into between the Public and the Company, to ſtate how far the Accounts, now before the Committee, differ from the Eſtimates on which my Calculations were founded.

In thoſe Eſtimates, the Revenues of India were computed to yield annually, a certain Sum towards the Proviſion of Inveſtment, which, with an eſtimated Amount of Exports from home, and Bills drawn from India and China, ſhould be ſufficient to provide a Quantity of Goods, from the ſale Amount of which, with other Receipts, thoſe Bills ſhould be diſcharged, Exports provided, and all other annual Expences defrayed; and a Surplus remain, out of which £.500,000 was to be appropriated to the Payment of the Debt transferred from India, and £.500,000 to Government. But previous to this Arrangement being made, or before the Orders could arrive in India to ſtop the drawing of Bills on that Account, a large Amount of Debt had been transferred from India, of which upwards of a Million Sterling became due in the firſt Year, and £.933,095 in the laſt. The Payment of theſe large Sums, and other Circumſtances have, for the preſent, deranged the Order of that Appropriation.

In my general Obſervations on the Eſtimates laid before this Houſe in 1793, I remarked that the annual Surplus Revenues of the Britiſh Provinces in India, applicable to the Proviſion of Inveſtment, or Liquidation of Debts, would exceed the Amount on

* By the Stock, per Computation laid before the Houſe laſt Year, the Balance in Favor, excluſive of the Capital Stock, was, in March 1794 - - - £.4,081,525
In March 1795, by No. 1†, laſt preſented - - - - 5,493,774
Encreaſe - - - - - - - - £.1,412,249

† Appendix, No. 25.

which

which the Reſolutions, in this reſpect, ſubmitted at that time to the Committee, were founded.

The Accounts laid before the Houſe in the laſt and preſent Year have corroborated the Truth of thoſe Remarks. A Compariſon between the Particulars in the Accounts from India for the Year 1792-3, and the Eſtimate of 1793, I ſtated to the Committee laſt Year; and for the Year 1793-4, the actual Amount of the Revenues and Charges compared with the Amount ſtated in that Eſtimate, is as follows:

REVENUES.	Eſtimate, February, 1793	Actual, 1793-4			Actual Account for 1793-4. Better than that Eſtimate
Of Bengal, Madras and Bombay	£.6,963,625	£.8,294,399	More	£.1,330,774	
Charges of D°	5,188,125	6,115,146	Deduct	927,021	
Revenues more than Charges	£.1,775,500	£.2,179,253		More	£.403,753
Supplies from Bengal to Bencoolen, &c.	£.50,000	£.66,358	More	16,358	
Intereſt on Debts -	561,923	458,043	Leſs	103,880	
Deduct - -	£.611,923	£.524,401		Leſs than Eſtim.	87,522
Net Revenues -	£.1,163,577	£.1,654,852			£.491,275
Receipts from the Sale of Imports and from Certificates	350,000	475,994		More	125,994
Surplus - -	£.1,513,577	£2,130,846		More than Eſtim	617,269

The Surplus, applicable to the purchaſe of Inveſtment, or other Purpoſes, was therefore larger than was computed in the Eſtimate of February, 1793, £.617,269.

In the Eſtimate for the following Year, 1794-5, as extraordinary Charges are ſuppoſed to be incurred on account of the War, and the Receipts from the Sale of Imports, and from Certificates are ſtated to be leſs than in the laſt Year, the Surplus to be applied to the Proviſion of Inveſtment, Payment of Commercial Charges, &c. is computed at only - - - - 1,811,366
which is however, £.297,789 more than was calculated in the Eſtimate of 1793.

At Home the Sales have very conſiderably exceeded the Eſtimate of 1793, as alſo have the Charges, as appears from the following Compariſon of that Eſtimate with the actual Amount of each in 1794.

AMOUNT of SALES and RECEIPTS.

	Average Eſtimate of 1793	Amount in 1794.
Goods Sold - -	£.4,988,300	£.5,521,858
Profit on Private Trade - -	70,000	62,459
Intereſt on Annuities after deducting the Payments made to the Annuitants - -	36,227	36,227
	£.5,094,527	£.5,620,544
PAYMENTS:		
Cuſtoms - -	£.633,850	£. 593,764
Freight - - -	690,670	806,770
Goods and Stores exported -	1,017,000	1,206,083
Bills of Exchange or Bullion -	644,580	672,182
Charges of Merchandize -	375,000	469,155
Intereſt on Bonds and Dividends on Stock - - -	528,000	702,725
Indigo Contractors - -	-	17,108
Tea purchaſed on the Continent	-	416,996
Payments	£.3,889,100	£.4,884,783
Receipts as above	5,094,527	5,620,544
Surplus	£.§1,205,427	£. 735,761

The Sale Amount of the Goods therefore was £.533,558 more than was computed in 1793, the Charges and Profit on Private Trade were leſs, although the Amount of Goods ſold on that Account was larger than it had been before, owing to the Reduction in the Duties payable to the Company, as already obſerved.

The Charges of Cuſtoms and Freight paid in the laſt Year, as ſtated in this Compariſon, are the Sums paid, as per No. 23†, after deducting the Amount paid by the Private Traders as inſerted in the firſt Column of that Account. The Total of theſe

† Appendix, No. 23.

§ This is £1,687 leſs than the Amount ſtated in the Eſtimate, that Sum having been allowed to the Company for the Management of the Annuities previous to their being transferred to the Bank.

Charges

Charges is £.995,683 more than the Eſtimate of 1793; above Half of which ariſes from the Quantity of Tea which the Company found it expedient to purchaſe on the Continent, and the greater Amount paid for Goods and Stores exported. The encreaſe of 2½ per Cent. to the Dividend on the Capital Stock, is alſo included among the Charges of the laſt Year, which, by the former Computation, was to be defrayed from the eſtimated Surplus.

The Encreaſe of Aſſets belonging to the Company in the Valuation of the Goods in Warehouſe, and of Exports afloat outwards, above their Amount in March 1794, is equivalent to the extra Sum paid for Tea, and the larger Amount expended for Exports in the Year; if therefore an allowance be made for theſe Sums and the Encreaſe of Dividend, the Surplus of the laſt Year, in this Point of View, will appear as large, or more than was computed in the average Eſtimate in 1793. Under theſe Circumſtances it may be aſked, Why have not the Company been called upon to pay the £.500,000 in the laſt Year to the Public? Without entering into a Diſcuſſion of the Queſtion how far they are liable to be called upon for that Payment, (which the Company, conſidering this Arrangement on the Principles of an annual caſh Account, may be diſpoſed to diſpute,) a ſlight View of the State of their Affairs, ſince the Commencement of that Arrangement, will ſhew the Propriety of not making the Demand. The preſent and future Participation of the Public muſt depend on their ſurplus Revenues abroad, and the Profits on their commercial Tranſactions: It would therefore be ſhort-ſighted Policy to enforce a Demand for preſent Convenience to Government, which might Occaſion immediate Embarraſſment to the Company, and greatly retard the future Operation of ſome eſſential Parts of that Arrangement.

I have already obſerved, That upwards of a Million of the Debts, or £.1,008,637 transferred from India, became due in 1793-4, and £.933,095 in 1794-5. By the Regulations of the Act of 1793, £.500,000 of theſe Debts were to be paid annually; an Exceſs therefore of £.941,732 became due in thoſe Two Years. This Amount, by the Engagements under which the Bills were drawn, the Company were bound to diſcharge. But the Liquidation of ſo large an Amount of Debt, the Delay, which took place in 1793, in the Payments made by the Purchaſers of Goods ſold in that Year, and the Encreaſe of Expences in Freight, &c. have prevented the Receipts from keeping pace with the Demands. It was therefore only by allowing the Bond Debt to continue at a higher amount than was originally intended, that all the Payments, including the one to Government, were made in the firſt Year: And if any further large Demand had been made in the laſt Year, it could have been complied with only by iſſuing an additional Number of Bonds. To meet any urgent Neceſſity of this Kind, I laſt Year brought in a Bill to enable them to extend the Amount of their Bonds in Circulation to the Extent of Three Millions: But as the Intereſt of Money in the public Funds had encreaſed in

conſequence

conſequence of the War, the Premium on the Company's Bonds had decreaſed, and if a large additional Quantity had been brought to Market, the Company might have been obliged to iſſue them at a Diſcount, or to have raiſed the Intereſt on the Whole of their Bond Debt, either of which muſt have occaſioned a conſiderable Loſs.

The Proſpect alſo, of their Expences encreaſing in the preſent Year, affords another Reaſon for not making ſo conſiderable a demand in the laſt. By the Eſtimate in the lower Columns of No. 23, it appears that the ordinary Receipts of the Company in this Year, and the Caſh in the Treaſury, will probably not be adequate, by a Sum of £.371,838, to defray their Expences, and pay the Amount of Debt transferred from India, becoming due. The Million Sterling in Bonds which, by the Act of Parliament of the laſt Seſſion they are empowered to iſſue, will enable them to provide for ſuch Exigency, if it ſhould occur: But the Reaſons I have already mentioned, will undoubtedly induce them to exerciſe that Power with great Caution.

The Payments in the preſent Year being eſtimated to exceed the Receipts, do not give a favorable idea of the State of the Company's Trade; but it muſt be conſidered, that a Part of thoſe Payments is for Debts already incurred. The Charges of Freight, &c. are alſo greatly encreaſed in conſequence of the War, ſo that, including ſome Arrears, the Expences under this Head are eſtimated at no leſs than £.900,000 more than was computed in 1793 for a Year of Peace. Part of this is undoubtedly owing to the larger Quantity of Goods provided for Sale; but the principal Cauſe is the Encreaſe of Price in the various Articles employed in Shipping. As the Expence of carrying on the Trade to and from India is ſo materially enhanced, it may probably be inferred, that it would be more profitable for the Company to leſſen their Trade, and employ the Surplus in India to the Payment of the Debts bearing Intereſt. Taken merely in a mercantile Point of View, this may be the Fact. But it ſhould be conſidered that, in India, the Company are Sovereigns as well as Merchants;—that the regular Collection of the Revenues muſt depend upon the Proſperity of the Country, and this muſt alſo, in ſome Degree, depend upon the State of the Manufactures, which are ſupported by the Trade to Europe. Either, therefore, a Diminution of the Revenues muſt take place in conſequence of a Stagnation of the Manufactures, or the Trade from thence, be diverted into other Channels. Of an Opportunity of this Nature, the neutral Nations would, undoubtedly, take every Advantage, and endeavour to eſtabliſh a laſting Trade, on the temporary Dereliction of it by the Company. In a general Point of View, we can have no Objection to all Nations trading with the Britiſh Provinces in India; as Sovereigns we wiſh their Proſperity to be augmented by every poſſible Means; and therefore, ſo far as foreign Trade conduces to that End, we are ready to encourage it: But we muſt be watchful to prevent every Species of factitious Encreaſe of foreign Trade, where the Means of carrying it on are drawn from the Vitals of the Provinces themſelves. Whilſt

Foreigners

Foreigners trade on their own Capitals, the Articles they purchaſe muſt be obtained by others, which will benefit the Country by the Exchange, without Injury to the State moſt connected with it in Europe. But when the Capital for conducting that Trade is furniſhed from the Fortunes of Individuals, acquired by Employments held in thoſe Settlements, it operates as a direct Drain from that Country, to the collateral Injury of Great Britain. The Prevention of a Trade ſo detrimental to the Intereſts of this Empire, and to make London as much as poſſible the Emporium of Europe for Eaſt India Goods, was the principal Object of ſeveral of the Regulations in the Act of 1793; and it is with the ſame View that I lately moved for Leave to introduce a Bill for allowing the Importation of Goods from India in Ships built in that Country. The Propriety of that Meaſure I ſhall not now diſcuſs: I mention it merely to ſhew the Conviction I feel of the Neceſſity of keeping up the Trade from the Eaſt Indies to this Country to its full extent; though, in doing ſo, we find it neceſſary to have recourſe to new and extraordinary Means for obtaining an adequate Supply of Goods, and though the Expences attending the Importation, may be ſuch as to leave little or no Proſpect of Gain.

Theſe Diſadvantages, the Committee muſt perceive, are only temporary; whereas the Advantages attending an eſtabliſhed, extenſive, and encreaſing Trade, joined to the improving State of the Revenues, promiſe to be laſting. If the Sales of Eaſt India Goods in Leadenhall-ſtreet during the laſt Year, a Time of War, and when no inconſiderable Part of the Markets of Europe were ſhut againſt their Introduction from Great Britain, were yet greater than they have ever been before, it is but reaſonable to expect that, on the Return of Peace, when thoſe Markets ſhall be open, the Demands at the Company's Sales will ſtill encreaſe, and Great Britain become, what the Extent of her Dominions in India, the enterprizing Spirit of her Merchants, and the unrivalled Capitals they poſſeſs, entitle her to be,—the Grand Emporium of Europe, for the Goods, Wares, and Merchandize of the Eaſt.

This Proſpect of the future Extenſion of the Company's Trade at home, derives an additional Degree of Probability, from the actual State of their Affairs abroad. The failure of other Companies in Europe, has left the Engliſh Eaſt India Company without a Rival in the China Market. And, in India, the Britiſh Poſſeſſions enjoy an unexampled Degree of Proſperity; the Population of them encreaſes, the Inhabitants become wealthy, and the Revenue to Government is augmented. The Charges, it is true, are at preſent higher than they would have been in Time of Peace: But the War has produced ſo little effect in India, as ſcarcely to retard the Plans for the Reduction of Intereſt on the Public Debts, and other Arrangements for the Improvement of the Company's Finances. The Capture of the Enemy's Poſſeſſions on the Continent of India, and the Armament fitted out for the Protection of the Trade in thoſe Seas, have occaſioned ſome conſiderable Addition of Expence: But thoſe Captures have added to our Revenues, as has alſo the depriving the Fr.nch of their Share of the Trade in Salt and Opium.

It is, however, on the mild and efficient Syſtem of Government al ready ſtabliſhed, or in a State of Improvement throughout the Britiſh Settlements in India, that I chiefly rely for the encreaſing Proſperity of our Affairs in that Country. When the Natives ſee a Syſtem of Law and Juſtice eſtabliſhed, which affords equal Protection to the Rich and to the Poor, and the Tenure by which they hold their Property rendered permanent, inſtead of precarious, they muſt feel a deep Intereſt in the Stability of the Britiſh Government, and the Wealth, Population and general Proſperity of the Country muſt rapidly advance. Such has already been the Effect in the Bengal Provinces, of thoſe Syſtems for ſettling the Land Revenues, and adminiſtering Juſtice, which I laſt Year explained to have been eſtabliſhed. The Collections in 1793-4 exceeded the Amount of any preceding Year; for, not only a Sum equal to the annual Rent was paid, but alſo a Part of former Arrears. The Arrears however ſtill owing by the Landholders, and included in the Aſſets, amount to a conſiderable Sum. To a certain Degree this muſt always be the Caſe in Accounts of ſuch a Magnitude made up to a particular Day: But the Sums ſtated, as owing by them, in the preſent Accounts, are augmented by the firſt Effect of thoſe Regulations, from which the greateſt Benefits to the Country have ſince ariſen. In general, Men heſitate at Alterations in an eſtabliſhed Syſtem, whatever Benefits may be promiſed by the Change: But in India, where the Prejudices of the Natives are blended with their Exiſtence, and where eſtabliſhed Cuſtom has the force of Law, no Arguments would avail to inſpire them with Confidence in ſo conſiderable a Variation in the Tenure of their landed Property. Therefore, although the Settlement was moderate, yet it had the Effect of leſſening the Collections at firſt, from the prevailing Averſion of the Inhabitants to Prompt Payment, and their Propenſity to ſeize every Pretext of Delay. While the Country was in an unſettled State, it was natural that Artifices of this Nature ſhould be reſorted to, in hopes that a Change of Syſtem might take place, in which the Old Demands might be forgotten, and New Ones ſatisfied with the Sums ſo reſerved.—Such was the Situation of the Inhabitants of that Country, under the Native or Mahomedan Dominion; and, for want of an eſtabliſhed Syſtem, the Company's Government but too much reſembled it. By inflexibly perſevering in the Syſtem which has now been fixed, we may hope in Time to eradicate thoſe Prejudices, and introduce a more generous Mode of Proceeding, with reſpect to Receipts and Payments. The large Sum collected in the laſt Year ſhews, that this Effect has, in a great Degree, already been produced in Bengal: And, in conſequence of the encreaſing Confidence in the Stability and good Faith of the Britiſh Government, the Population of theſe Provinces has encreaſed by the Influx of Inhabitants from the adjoining States, to enjoy the Advantages of living under its Protection. While, on the one Hand, this Circumſtance evinces the flouriſhing State of our Poſſeſſions, it, on the other, adds to the Company's Receipts by the encreaſed Conſumption of Salt, from which a Revenue of upwards of a Million per Annum has been collected in the laſt Two Years. In the laſt of thoſe Years, the Amount was nearly £.300,000 more, and the large Sum thus realized,

realized, is ſtated to have ariſen not from an enhanced Price, but from an encreaſed Conſumption.

With reſpect to Madras, it has not yet been poſſible to eſtabliſh a Syſtem of ſuch Regularity in the Adminiſtration of the Revenue. The Introduction of ſimilar Regulations to thoſe which have been adopted at Bengal, muſt be a Work of Time. Innovations, however beneficial, muſt be made progreſſively, as it is only by Degrees that the Natives can underſtand how much their own Good will be promoted by any Alteration. But as the permanent Security of Property, is the moſt certain Means of encreaſing the Population and Proſperity of a Country, I doubt not but ſuch Regulations, founded on Juſtice and ſound Policy, will be eſtabliſhed, as will render the State of this Settlement nearly, if not equally flouriſhing with that of Bengal.—By the late Treaty with the Nabob of Arcot, the Tributes of ſeveral of the Southern Polygars, who had reſiſted the various Demands made upon them, are to be collected immediately by the Company: The Amount, in the firſt Year, has fallen ſhort of the ſtipulated Sum; but, when they find their Contributions equitably fixed, and the Demands made on them not regulated by our Neceſſities, but conformable to their Agreements, I have no doubt but they will ſee it their Intereſt, to make their Payments with greater Regularity.

The Drought which prevailed ſome Time ago in the Northern Circars, has occaſioned a Deficiency of Revenue from that Quarter in the laſt two or three Years; but, as the Country is recovering from the Effects of that Calamity, it will become more productive. The Circars are alſo capable of being conſiderably improved by the Adoption of proper Meaſures for ameliorating the Adminiſtration of Juſtice, and regulating the Revenue Syſtem in theſe Diſtricts.

The Countries, ceded by Tippoo Sultan, produced a larger Revenue in the laſt Year than was collected from them in the one preceding, and the Nabob of Arcot and Rajah of Tanjore now pay their Subſidies with Punctuality. On the Whole, as I have already obſerved, the Revenues of this Preſidency appear to be equal to its ordinary Expences in Time of Peace; and when the Improvements I have ſuggeſted, ſhall be carried into Effect, a Surplus may probably be obtained, towards the Proviſion of the profitable Inveſtment of Coaſt Goods.

The late Accounts from Bombay, ſhew that the Revenues of that Preſidency, and of the Diſtricts on the Malabar Coaſt, are in a progreſſive State of Encreaſe. In the laſt Year, the Receipts amounted to Rupees 27,76,567, or £.312,364, and for 1794-5, they are eſtimated at Rupees 31,54,518, or £.354,883. This latter Sum is £.35,742 leſs than the Amount eſtimated in the Arrangement between the Public and the Company in 1793: But a farther Encreaſe is certainly probable, as the ceded Countries will, in the Courſe of another Year, be more recovered from the Effects of the late War.

Hitherto

Hitherto the Revenues of thoſe Diſtricts have fallen far ſhort of the Amount at which they were eſtimated in the Treaty with Tippoo Sultan: But the progreſſive Encreaſe has been rapid, as per No. 7*, in 1792-3, the Amount collected was Rupees 3,92,356, or £.44,140; in 1793-4, Rupees 11,76,764, or £.122,386; and for 1794-5 the eſtimated Amount is Rupees 17,57,161, or £.197,680.

The Charges of this Preſidency I have already mentioned to be far higher than was computed for a Peace Eſtabliſhment: But until the Government of the newly acquired Provinces is finally ſettled, and the Arrangements with the Native Princes completed, a reſpectable Military Force muſt be kept in readineſs, which Encreaſes the Expences in that Department. The Charges of collecting the Revenues of the ceded Countries will undoubedly engage the Attention of the Government, as in the laſt Year they amounted to above Half the Receipts; but on this the Supraviſor obſerves, that the Expences of that Year are not to be looked upon as a Precedent for future Years.

In other reſpects the Affairs of this Preſidency bear a very favorable Aſpect; the Whole of the Bond Debt which bore 9$\frac{1}{2}$ per Cent. Intereſt, and has been for many Years a heavy Drain on Bengal, had been, by the Advices dated in January laſt, paid off by Notes bearing a leſs Intereſt; and the 8 per Cent. Promiſſory Notes, in like Manner, were expected to be diſcharged in a very ſhort Time, after which the Debt will bear an Intereſt of 6 per Cent. only: But as no Account was encloſed in this Diſpatch of the Amount of Debts, I have been obliged to refer to the Debts as they ſtood on the 31ſt October 1793, when Half the Debt bearing Intereſt was at 9$\frac{1}{2}$ per Cent. In reſpect therefore to the Amount of the Debt owing at this Preſidency, and the annual Intereſt thereon, the next Statements muſt be conſiderably better than thoſe now before the Committee.

From theſe Remarks on the general State of the Revenues and Charges of the Britiſh Settlements in India, it appears that, notwithſtanding the extra Expences which the preſent War occaſions, the Reſult is more favorable than was computed in the Average Eſtimate, on which my Calculations were founded in making the late Arrangement between the Public and the Company; and that there is every Proſpect of our Affairs in that Country continuing in their preſent flouriſhing State.

In concluding theſe Obſervations, on the proſperous State of the Revenues of the Britiſh Provinces in India, I am naturally led to the Claims of the brave Officers of the Company's Army, whoſe Services have ſo much contributed to the Extenſion and Security of thoſe Poſſeſſions. When the Company acted merely as a Commercial Body, their Forces conſiſted only of a few Guards, ſtationed at their Factories or Seats of Trade. With the Acceſſion of Territory, a larger Number of Forces became requiſite for its Defence; and now, when the Britiſh Power is ſecond to none in Hindoſtan, its Pre-eminence can only be maintained by a formidable Military Power, adequate both to repel any

* Appendix, No. 7.

hoſtile

hoſtile Attack on our own Dominions, and to protect thoſe of our Allies. Accordingly, our Military Force in that Quarter, is not only greater than is maintained in Time of Peace by Great Britain, but is equal to the Eſtabliſhment kept up by ſome of the principal Military Governments in Europe.

The Gradations of Rank, and the Proportion of Officers in the Company's Service, have not kept Pace with the Encreaſe of Numbers; nor have ſufficient Regulations been eſtabliſhed for the Encouragement and Reward of long and faithful Services. The higheſt Rank in their Army is that of Colonel, and the Number of that Rank is very limited; the elder Officers, therefore, cannot look up to thoſe elevated Situations which, in other Armies, are the Reward of long Service and tried Abilities; and the Younger ſee but a diſtant and diſcouraging Proſpect of arriving at the Rank of Colonel, or even to that of Field Officers. So ſlow is the Progreſs of Promotion, that Thirty Years endurance of a Climate ſo hoſtile to European Conſtitutions, is ſcarce ſufficient to obtain a Colonelcy; and neither during that long Period, nor after an Officer has obtained that higheſt Rank, can he viſit his Native Country, without loſing his Pay and Emoluments during his Abſence. For thoſe who have no other Support than the Income derived from their Profeſſion, and whoſe ill State of Health, or impaired Conſtitution, may render a temporary Return to Europe abſolutely neceſſary, there is not any Proviſion, except ſuch Relief as may be obtained from the Liberality of the Court of Directors, or the Aid of their Friends, without which humiliating Support, ſuch Officers have onlythe dreadful Alternative of dying in India, or lingering in Indigence at home.

To afford Relief to the Officers, in all theſe Caſes, will be the principal Object of the Arrangement for the Army in India, at preſent under Conſideration, of which I ſhall juſt mention the leading Principles; viz. That a certain Number of General, and a larger proportion of Field Officers ſhall be allowed to each of the Military Eſtabliſhments at the ſeveral Preſidencies; that a comfortable and honorable Retreat ſhall, after a certain Number of Years Service, be afforded to ſuch Officers as may wiſh to retire; and that Officers whoſe State of Health may require a temporary Reſidence in Europe, ſhall have Leave of Abſence, under medical Certificates, with the Approbation of the Commanders in Chief, and the Governments in India, without loſs of Rank or Pay. Nor does it ſeem proper to confine the Leave of Abſence merely to caſes of ill Health; but, in order to keep up that Love for their native Land, which is almoſt univerſally implanted in every Breaſt, but, which long and uninterruped Reſidence in a foreign Clime tends to alienate, a certain Proportion of Officers, in Time of Peace, ſhould be allowed to return home, in Rotation, for a limited Time, in like manner, without loſs of Pay or Rank.

An Arrangement formed on theſe Principles, will, I truſt, fully redreſs the ſeveral Grievances of which the Company's Officers have complained in the

Memorials which have been laid before this Houſe; and I feel great Satisfaction in the Reflection, that the improved State of the Britiſh Revenues in India, the Reduction effected in the Amount of the Debts owing there, and in the Intereſt payable on thoſe Debts, will enable the Company to carry the Regulations proper for theſe Purpoſes into Effect, without any Inconvenience to their Finances, which will not be abundantly compenſated by the Satisfaction and Zeal which the Officers of every Rank will feel, in the more certain Proſpect, that their Exertions in the Service of their Country, will be readily acknowledged, and liberally rewarded.

APPENDIX.

APPENDIX, No. 1.

BENGAL.

An ACCOUNT of the Annual Revenues of the Eaſt-India Company in the Provinces of BENGAL, BAHAR, and ORISSA, and from BENARES and OWDE, under the Heads of Mint or Coinage Duties, Poſt Office Collections, Benares Revenue, Owde Subſidy, Land Revenues, Police Tax, Cuſtoms, and the Receipts from the Sale of Salt and Opium, for Three Years, according to the lateſt Advices; together with the lateſt Eſtimate of the ſame.

	1791-2.	1792-3.	1793-4.	per Eſtimate. 1794-5.
Mint Duties — — — — CR^s	23,623	57,038	48,100	46,400
Poſt Office Collections — — — —	1,32,775	1,32,610	1,43,437	1,39,200
Benares Revenue — — — —	42,24,982	44,28,503	43,33,452	42,00,000
Owde Subſidy, being the Receipt from the Nabob Vizier for the Expences of the Company's Troops, &c. employed in his Dominions — — — —	53,39,073	53,39,073	53,56,651	53,50,708
Land Revenues, Collection thereof, including former Years Balances	2,90,20,175	3,09,16,161	3,17,70,280	3,08,32,000
Police Tax, Collection thereof — — —	—	—	(*a*) 2,77,152	4,59,360
Cuſtoms — — — — —	6,97,710	7,82,155	8,06,270	7,42,400
Sale of Salt, Amount received — — —	67,52,624	1,05,44,562	1,29,34,578	1,11,36,000
Sale of Opium, D^o — — — —	27,21,475	29,27,515	30,49,540	29,00,000
Total Revenues — CR^s	4,89,12,437	5,51,27,617	5,87,19,460	5,58,06,068
Deduct Charges — —	3,08,02,298	3,42,53,603	3,37,47,366	3,27,86,345
Nett Revenue — CR^s	1,81,10,139	2,08,74,014	2,49,72,094	2,30,19,723

(Errors excepted.)

East-India Houſe,
15th April, 1795.

WM WRIGHT,
Auditor of Indian Accounts.

APPENDIX, No. 2.

BENGAL.

An ACCOUNT of the Annual Charges defrayed by the East-India Company in the Provinces of BENGAL, BAHAR, and ORISSA, and in BENARES and OWDE; distinguishing the same under the respective Heads of Civil, Judicial, Military, and Marine, the Charges of Buildings and Fortifications, of collecting the Revenues and Customs, and the Advances and Charges on Account of Salt and Opium, for Three Years, according to the latest Advices; together with the latest Estimate of the same.

	1791-2.	1792-3.	1793-4.	per Estimate. 1794-5.
Civil.—Mint Charges — — — CR^s	3,06,838	3,36,000	2,65,036	2,99,280
Post Office Charges — — — —	1,73,664	1,83,074	1,81,994	1,80,960
Charges of the Residency of Benares — —	3,77,550	4,29,403	3,57,627	3,62,720
D° of the Resident's Office, &c. at Lucnow — —	2,48,847	3,35,697	2,83,023	2,78,400
D° of the Supreme Court of Judicature, and Law Charges	8,08,636	8,53,816		
Other Charges of the Civil Establishment — —	24,62,321	28,46,366	26,12,939	24,62,525
Total Civil Charges — CR^s	43,77,856	49,84,356	37,00,619	35,83,885
Judicial.—Supreme Court of Judicature, and Law Charges —	—	—	6,60,626	5,57,120
Charges of the Dewanny and Nizamut City and Zilla Adawluts, also of the Police Establishments, and Courts of Appeal — — —	—	—	(a) 31,47,663	33,21,920
Total Judicial Charges — CR^s	—	—	38,08,289	38,79,040
Military.—Charges on the Company's Account, including Contracts, Contingencies, and King's Troops — —	95,91,921	1,11,09,023	95,58,103	91,46,392
D° on the Nabob Vizier's Account — —	49,23,043	47,78,818	48,97,862	48,75,108
Total Military Charges — CR^s	1,45,14,964	1,58,87,841	1,44,55,965	1,40,21,500
Marine — — — — —	5,37,051	6,09,592	6,39,653	7,93,440
Buildings and Fortifications — — — —	2,09,832	3,94,548	8,29,648	10,44,000
Revenue Charges, including Stipends and Commissions —	76,37,267	78,28,050	56,92,933	51,40,140
Customs, Charges Collection of — — —	1,13,680	1,26,631	1,08,513	1,16,440
Salt, Advances and Charges — — —	22,88,626	34,01,619	32,84,827	30,97,200
Opium, D° — D° — — — — —	11,23,022	10,20,966	12,26,919	11,10,700
Total Charges — CR^s	3,08,02,298	3,42,53,603	3,37,47,366	3,27,86,345

(a) The new Establishments for the Adawluts and Police, with the Tax for defraying the latter, took place the Beginning of 1793; these, with the Establishment of the Supreme Court, are now separated from the REVENUE and CIVIL CHARGES, with which they were formerly blended, and arranged under the distinct Heads of Judicial Department.

In the Accounts N°. 1. and 2. presented to the House last Year, it was observed that some Alterations would probably thereafter take place in the REVENUES and CHARGES of 1792-3 and 1793-4, the Materials from which those Statements were made being defective; it will be seen by the above that Alterations have accordingly been made in those Accounts.

APPENDIX, No. 3.

BENGAL.

A COMPARISON of the Eſtimated and Actual Amount of the Revenues of the East India Company, in the Provinces of BENGAL, BAHAR, and ORISSA, and from BENARES and OWDE, under the Heads of Mint or Coinage Duties, Poſt Office Collections, Benares Revenue, Owde Subſidy, Land Revenues, Police Tax, Cuſtoms, and the Receipts from the Sale of Salt and Opium, for the Year 1793-4, and of the Charges defrayed by the ſaid Company in the ſaid Provinces, and in Benares and Owde; diſtinguiſhing the ſame under the reſpective Heads of Civil, Judicial, Military, and Marine, the Charges of Buildings and Fortifications, of collecting the Revenues and Cuſtoms, and the Advances and Charges on Account of Salt and Opium for the ſaid Year.

REVENUES.		Eſtimated Amount to be received for 1793-4.	Actual Amount received in 1793-4.	Surplus in the actual Receipts.	Deficiency in the actual Receipts.
Mint Duties — — —	CRs	42,000	48,100	6,100	
Poſt Office Collections — — —	—	1,32,000	1,43,437	11,437	
Benares Revenue — — —	—	42,20,367	43,33,452	1,13,085	
Owde Subſidy — — —	—	54,28,108	53,56,651	—	71,457
Land Revenues—Groſs Collections —	—	3,03,70,601	3,17,70,280	13,99,679	
Police Tax — — —	—	4,11,800	2,77,152	—	1,34,648
Cuſtoms — — —	—	7,30,800	8,06,270	75,470	
Sales of Salt — — —	—	1,04,40,000	1,29,34,578	24,94,578	
Sales of Opium — —	—	25,52,000	30,49,540	4,97,540	
Total Revenues —	CRs	5,43,27,676	5,87,19,460	45,97,889	2,06,105
				Nett Surplus of Actual Receipts	43,91,784
Deduct Charges —	—	3,23,83,458	3,33,19,778	Deduct Surplus of Actual Charges	9,36,320
Net Revenues —	CRs	2,19,44,218	2,53,99,682	Net Surplus of Actual Net Revenues	34,55,464

CHARGES.		Eſtimated Amount, 1793-4.	Actual Amount paid, and due on Account, 1793-4.	Surplus in the actual Charges.	Deficiency in the actual Charges.
Civil.—Mint Charges — —	CRs	3,15,000	2,55,989	—	59,011
Poſt Office Charges — — —	—	1,80,000	1,81,994	1,994	
Charges of the Reſidency of Benares	—	3,38,648	3,51,855	13,207	
D° of the Reſident's Office at Lucnow	—	3,33,000	2,83,023	—	49,977
Other Charges in the Civil Department	—	25,55,548	26,04,334	48,786	
Total Civil Charges —	CRs	37,22,196	36,77,195	63,987	1,08,988
Judicial.—Supreme Court of Judicature, and Law Charges — — —		6,27,888	6,60,626	32,738	
Charges of the Dewanny and Nizamut City and Zilla Adawluts; alſo of the Police Eſtabliſhments and Courts of Appeal —		31,59,838	31,47,663	—	12,175
Total Judicial Charges —	CRs	37,87,726	38,08,289	32,738	12,175
Military.—Charges on the Company's Account —		89,70,230	95,07,977	5,37,747	
D° on the Vizier's Account — —		48,75,108	48,97,862	22,754	
Total Military Charges —	CRs	1,38,45,338	1,44,05,839	5,60,501	
Marine Charges — — — —		6,11,919	6,39,653	27,734	
Buildings and Fortifications — — —		11,95,000	8,29,648	—	3,65,352
Revenue Charges — — — —		53,19,967	52,92,841	—	27,126
Cuſtoms.—Charges of Collection — —		1,15,072	1,08,513	—	6,559
Salt.—Advances and Charges — — —		27,84,000	33,30,881	5,46,881	
Opium.—D° and D° — — — —		10,02,240	12,26,919	2,24,679	
Total Charges —	CRs	3,23,83,458	3,33,19,778	14,56,520	5,20,200
Net Surplus in the Actual Charges —					9,36,320
	CRs				14,56,520

East-India Houſe,
15th April, 1795.

(Errors excepted)

WM WRIGHT, Auditor of Indian Accounts.

APPENDIX, No. 4.

FORT ST. GEORGE.

An ACCOUNT of the Annual Revenues of the East India Company, at the Presidency of FORT ST. GEORGE, and the Settlements subordinate thereto, and in the Carnatic and Northern Circars, under the Heads of Mint or Coinage Duties, Post Office Collections, Sea and Land Customs, Subsidies from the Nabob of Arcot, from the Rajah of Tanjore, &c. and Land Revenues, and Farms and Licences, for Three Years, according to the latest Advices; together with the latest Estimate of the same.

	1791-2.	1792-3.	1793-4.	1794-5. per Estimate.
Mint or Coinage Duties — Pag^{s}	15,324	12,171	in Customs	
Post Office Collections — —	31,476	28,622	29,951	26,526
Sea Customs — —	35,887	29,013	54,402	64,250
Land Customs — —	20,301	14,564		
Subsidy from the Nabob of Arcot, and Revenues collected from his Countries	19,92,348	15,25,317	8,03,308	9,72,995
Subsidy from the Rajah of Tanjore, and Revenues collected from his Countries	7,65,669	12,41,065	5,63,648	4,00,000
Subsidy from the Nizam — —	1,30,400	1,76,591	1,71,666	1,91,016
Ditto - from the Rajah of Travencore	4,53,873	1,36,986	(a) 3,123	
Ditto - from the Rajah of Cochin —	43,469	22,602		
Land Revenues — —	17,93,555	18,56,899	19,72,624	22,98,106
Land Revenues and Customs collected in the conquered and ceded Countries —	3,13,595	5,44,891	5,76,824	5,68,000
Farms and Licences — —	1,33,574	estd. 1,20,000	95,111	1,17,400
Treaty Money from Tippoo Sultan —	14,86,627	4,82,054	10,04,566	
Total Revenues — Pagodas	72,16,098	61,90,775	52,75,223	46,38,293
Deduct Charges — —		53,50,767	48,13,744	44,55,617
Nett Revenues — —		8,40,008	4,61,479	1,82,676

(a) The Subsidy from the Rajah of Travencore is now receivable at Bombay.

East India House,
15th April, 1795.

APPENDIX, No. 5.

FORT ST. GEORGE.

An ACCOUNT of the Annual Charges defrayed by the East India Company, at the Presidency of FORT ST. GEORGE, and the Settlements subordinate thereto, and in the Carnatic and Northern Circars; distinguishing the same under the respective Heads of Civil, Military, Buildings and Fortifications, and the Charges of collecting the Revenues and Customs, for Three Years, according to the latest Advices; together with the latest Estimate of the same.

	1791-2.	1792-3.	1793-4.	1794-5. per Estimate.
Post Office Charges — Pag^{s}	26,507	20,869	21,247	21,215
Civil Charges — —	2,64,566	3,43,522	3,02,176	2,62,508
Military Charges (including King's Troops)	62,47,776	35,31,494	36,10,414	32,83,155
Buildings and Fortifications — —	38,762	87,356	23,145	2,00,000
Charges on the Revenues and Customs —	7,17,232	6,81,087	6,62,439	6,05,739
D^{o} on the Revenues of the ceded Countries	60,843	49,138	83,882	83,000
D^{o} on the Assumed Revenues, including Payments to the Nabob and Rajah —	11,32,517	6,37,301	1,10,441	
Total Charges Pagodas	84,88,203	53,50,767	48,13,744	44,55,617
Deduct Revenues —	72,16,098			
Nett Charges —	12,72,105			

(Errors excepted)

WM WRIGHT,
Auditor of Indian Accounts.

APPENDIX, No. 6.

FORT ST. GEORGE.

A COMPARISON of the Eſtimated and Actual Amount of the Revenues of the East India Company, at the Preſidency of FORT ST. GEORGE, and Settlements ſubordinate thereto, and in the Carnatic and Northern Circars, under the Heads of Mint or Coinage Duties, Poſt Office Collections, Sea and Land Cuſtoms, Subſidies from the Nabob of Arcot, Rajah of Tanjore, &c. Land Revenues, and Farms and Licences, for the Year 1793-4; and of the Charges defrayed for the ſame Year by the ſaid Company, in the ſaid Preſidency and Settlements, and in the Carnatic and Northern Circars; diſtinguiſhing the ſame reſpectively under the ſeveral Heads of Civil and Military, Buildings and Fortifications, and Collecting the Revenues and Cuſtoms.

REVENUES.	Eſtimated Amount to be received for 1793-4.	Actual Amount received in 1793-4.	Surplus in the Actual Receipts.	Deficiency in the Actual Receipts.
	Pagodas.	Pagodas.	Pagodas.	Pagodas.
Mint or Coinage Duties — —	6,400	In Cuſtoms.	—	6,400
Poſt Office Collections — —	25,645	29,951	4,306	
Sea Cuſtoms — — — }	28,900	54,402	25,502	
Land D° — — — }				
Subſidy from the Nabob of Arcot —	9,64,083	8,03,308	—	1,60,775
D° from the Rajah of Tanjore, and Revenues collected from his Countries	6,75,334	5,63,648	—	1,11,686
D° from the Nizam — —	1,76,591	1,71,666	—	4,925
D° from the Rajah of Travencore —	3,287	3,123	—	164
Land Revenues — —	21,17,400	20,67,735	—	49,665
D° collected in the ceded Countries	5,78,000	5,76,824	—	1,176
Farms and Licences — —	in Land Revenues.			
Treaty Money from Tippoo Sultan —	10,04,553	10,04,566	13	
Total Revenues — Pag^{s}	55,80,193	52,75,223	29,821	3,34,791
			Nett Deficiency of Actual Receipts }	3,04,970
Deduct Charges —	42,53,244	49,98,439	Nett Surplus of Actual Charges. }	7,45,195
Nett Revenues — Pag^{s}	13,26,949	2,76,784	Deficiency of Actual Nett Revenues. }	10,50,165

CHARGES.	Eſtimated Amount, 1793-4.	Actual Amount paid and due, on Account, 1793-4.	Surplus in the actual Charges.	Deficiency in the Actual Charges.
	Pagodas.	Pagodas.	Pagodas.	Pagodas.
Poſt Office Charges — —	21,027	21,247	220	
Civil Charges — —	2,39,489	2,81,770	42,281	
Military D°, including King's Troops	32,11,558	38,72,702	6,61,144	
Buildings and Fortifications —	42,946	23,145	—	19,801
Charges on the Revenues and Cuſtoms	5,04,180	6,05,252	1,01,072	
D° - D° - of the Ceded Countries	50,560	83,882	33,322	
D° on the aſſumed Revenues, including Payments to the Nabob and Rajah	1,83,484	1,10,441	—	73,043
Total Charges — Pag^{s}	42,53,244	49,98,439	8,38,039	92,844
Nett Surplus in Actual Charges -				7,45,195
Pag^{s}				8,38,039

East India Houſe,
15th April, 1795.

(Errors excepted)

WM. WRIGHT,
Auditor of Indian Accounts.

APPENDIX, No. 7.

BOMBAY.

An ACCOUNT of the Annual Revenues of the East India Company, at the Presidency of Bombay, and the Settlements subordinate thereto, under the Heads of Land Revenues, Customs, Farms and Licences, and Subsidies from the Rajah of Travencore, &c. for Three Years, according to the latest Advices; together with the latest Estimate of the same.

	1791-2.	1792-3.	1793-4.	per Estimate. 1794-5.
Land Revenues — — R^s	6,34,763	7,02,442	7,29,330	6,35,897
Customs — — —	6,60,546	9,12,330	7,13,779	6,04,766
Farms and Licences — —	in Land Revenues.			
Subsidy from the Rajah of Travencore —	— —	— —	1,56,694	1,56,694
D° from the Mahrattas, for the Detachment on Service with them — —	3,51,041	95,579		
Revenues of the Ceded Countries —	— —	3,92,356	11,76,764	17,57,161
Total Revenues — Rupees	16,46,350	21,02,707	27,76,567	31,54,518

APPENDIX, No. 8.

BOMBAY.

An ACCOUNT of the Annual Charges defrayed by the East India Company, at the Presidency of Bombay, and the Settlements subordinate thereto; distinguishing the same under the respective Heads of Civil, Marine, Military, Buildings and Fortifications, and the Charges of collecting the Revenues and Customs, for Three Years, according to the latest Advices; together with the latest Estimate of the same.

	1791-2.	1792-3.	1793-4.	per Estimate. 1794-5.
Civil Charges — — —	9,41,270	9,77,633	10,09,645	8,87,398
Marine D° — — —	5,38,809	7,08,884	8,44,817	7,30,412
Military D°, including King's Troops —	1,05,35,023	42,59,604	42,21,455	42,40,500
Buildings and Fortifications — —	1,81,677	2,99,922	2,04,158	2,00,000
Charges collecting the Revenues and Customs	1,23,293	1,36,501	1,19,203	99,910
D° - collecting the Revenues of the Ceded Countries — — —	— —	1,86,355	6,33,965	5,75,571
Total Charges — R^s	1,23,20,072	65,68,899	70,33,243	67,33,791
Deduct Revenues —	16,46,350	21,02,707	27,76,567	31,54,518
Nett Charges — Rupees	1,06,73,722	44,66,192	42,56,676	35,77,273

(Errors excepted)

East India House,
8th May, 1795.

Wm WRIGHT,
Auditor of Indian Accounts.

APPENDIX, No 9.

BOMBAY.

A COMPARISON of the Eſtimated and Actual Amount of the Revenues of the East India Company, at the Preſidency of BOMBAY, and the Settlements ſubordinate thereto, under the Heads of Land Revenues and Cuſtoms, &c. for the Year 1793-4, and of the Charges defrayed for the ſame Year, by the ſaid Company, in the ſaid Preſidency and Settlements; diſtinguiſhing the ſame reſpectively under the ſeveral Heads of Civil, Marine, Military, Buildings and Fortifications, and collecting the Revenues and Cuſtoms.

REVENUES.	Eſtimated Amount to be received for 1793-4. Rupees.	Actual Amount received in 1793-4. Rupees.	Surplus in the Actual Receipts. Rupees.	Deficiency in the Actual Receipts. Rupees.
Land Revenues — — —	6,44,935	7,29,336	84,395	
Cuſtoms — — —	6,84,210	7,13,779	29,569	
Revenues from the Ceded Countries	9,84,363	11,76,764	1,92,401	
Subſidy from the Rajah of Travencore(*a*)	1,56,694	1,56,694		
Total Revenues — Rupees	24,70,202	27,76,567	3,06,365	

(*a*) This is not ſtated in the Accounts received from Bombay, but here added, as it is receivable at this Preſidency.

CHARGES.	Eſtimated Amount, 1793-4. Rupees.	Actual Amount paid and due, Account 1793-4. Rupees.	Surplus in the Actual Charges. Rupees.	Deficiency in the Actual Charges. Rupees.
Civil — — —	9,70,354	10,09,645	39,291	
Marine — — —	6,28,097	8,24,975	1,96,878	
Military — — —	37,48,818	41,75,092	4,26,274	
Buildings and Fortifications —	2,02,781	2,04,158	1,377	
Charges Revenues and Cuſtoms —	1,21,613	1,19,203	—	2,410
Charges collecting the Revenues of the Ceded Countries — —	5,16,241	6,33,965	1,17,724	
Total Charges — R^{s}	61,87,904	69,67,038	7,81,544	2,410
Deduct Revenues —	24,70,202	27,76,567	7,79,134	Net Surplus of Actual Charge.
			3,06,365	Surplus of Actual Revenues.
Nett Charges, — Rupees	37,17,702	41,90,471	4,72,769	Surplus of Net Charges.

East India Houſe,
8th May, 1795.

(Errors excepted)

WM WRIGHT,
Auditor of Indian Accounts.

APPENDIX, No. 10.

An ACCOUNT of the Annual Charges defrayed by the Eaſt India Company, for the Management of their Trade and Commerce in BENGAL, at MADRAS, and at BOMBAY, ſo far as the ſame can be diſtinguiſhed from the Civil or other Charges, reſpectively, for Three Years, according to the lateſt Advices; together with the lateſt Eſtimate of the ſame.

	1791-2.	1792-3.	1793-4.	per Eſtimate. 1794-5.
BENGAL.				
Charges at the Preſidency and Subordinates, CR^{s}	12,82,442	14,01,851	13,87,882	12,19,620
MADRAS.				
Charges at the Preſidency and Subordinates, Pag^{s}	76,633	1,02,771	1,28,137	1,54,288
	1790-1.	1791-2.	1792-3.	1793-4.
BOMBAY.				
Charges at the Preſidency and Subordinates, R^{s}	1,24,207	1,31,981	1,11,967	89,030

Eaſt India Houſe,
15th April, 1795.

(Errors excepted)

WM WRIGHT,
Auditor of Indian Accounts.

APPENDIX, No. 10. (A)

An ACCOUNT of the Expences of the Reſidency of FORT MARLBRO' and its Dependencies, for Three Years, according to the lateſt Advices; together with the lateſt Eſtimate of the ſame.

	1790-91.	1791-2.	1792-3.	per Eſtimate. 1793-4.
Civil Charges — — Dollars	110,007	98,311	111,167	105,000
Military Charges — — —	78,223	89,371	82,040	77,300
Buildings and Fortifications — —	—	17,803	31,770	35,000
Total Charges, Dollars	188,230	205,485	224,977	217,300
Deduct Revenues ariſing from Cuſtoms, Farms, and Licences — —	21,894	16,900	19,292	20,000
Nett Charges, Dollars,	166,246	188,585	205,685	197,300

Eaſt India Houſe,
15th April, 1795.

(Errors excepted)

WM WRIGHT,
Auditor of Indian Accounts.

APPENDIX, No. 10. (B)

ACCOUNT of the Expences of the Iſland of ST. HELENA, and the Factory of CANTON, for Three Years, according to the lateſt Advices.

	1790-1.	1791-2.	1792-3.
ST. HELENA.			
Civil Charges — — £.	6,562	10,221	10,048
Military Charges — — —	19,994	22,076	22,885
Buildings and Fortifications — — —	989	1,092	1,381
Total Charges — £.	27,545	33,389	34,314
Deduct Revenues ariſing from Rents, Farms, and Cuſtoms — — —	1,025	544	464
Nett Charges — £.	26,520	32,845	33,850

	1791-2.	1792-3.	1793-4.
CANTON.			
	Tales.	Tales.	Tales.
Factory Charges — — — —	101,835	113,439	123,814
At 6*s.* 8*d.* per Tale — £. Stᵍ	33,945	37,813	41,271

East India Houſe,
15th April, 1795.

(Errors excepted)

WM WRIGHT,
Auditor of Indian Accounts.

D'

ABSTRACT Eſtimate of the Probable Reſources and Diſburſements of the

To Balance.—Amount remaining in the ſeveral Departments and Offices, on 30th April 1794.			Sicca Rupees.
CIVIL DEPARTMENT.			
General		21,69,098	
Judicial		1,07,373	
Revenue		22,95,000	
Commercial		13,94,181	
Marine		8,748	
		59,74,400	
MILITARY DEPARTMENT		1,32,343	
			61,06,743
RESOURCES.			
CIVIL DEPARTMENT.			
General.			
Mint Duties	40,000		
Poſt Office Collections	1,20,000		
Receipts expected from the Nabob Aſoph ul Dowlah, Account Saudit Ally and Rohilla Stipends, and the Reſidencies at Lucknow, and with Scindia	5,81,800		
Preſents paid in by Governor General	25,000		
		7,66,800	
Judicial.			
Provincial Police Tax	3,50,000		
Licences for Sale of Spirits in Calcutta, and Fees and Fines	46,000		
		3,96,000	
Revenue.			
Land Revenues: expected Collection in Bengal, Bahar, Oriſſa, and Benares, for the Year	2,76,00,000		
Balances of former Years	16,00,000		
Syer and Abkarry Collections	10,00,000		
		3,02,00,000	
Commercial.			
Salt: expected Receipt from Sale of	96,00,000		
Opium — D° — D°	25,00,000		
Cuſtoms: expected Collection at Calcutta and Mangee	6,40,000		
		1,27,40,000	
Marine.			
Moorings at Diamond Harbour		5,000	
			4,41,07,800
MILITARY DEPARTMENT.			
Army Subſidy from the Nabob Aſoph ul Dowlah for the Troops ſerving in his Dominions			42,02,680
			4,83,10,480
EXTRAORDINARY RECEIPTS.			
CIVIL DEPARTMENT.			
General.			
Receipts expected in Diſcharge of Loans	1,18,100		
Iſſue of Promiſſory Notes on exiſting Contracts	5,00,000		
Sales of Imports, Stores included	13,00,000		
For Certificates on the Court of Directors to Commanders of Europe Ships	2,20,000		
For Bills on — D° — on Remittance Plan July 1787	25,00,000		
From the Nabob Aſoph ul Dowlah, for Stipends paid at Benares	2,15,000		
Superintendant at Chandernagore, for Gaming, &c. Farms	25,000		
Fort St. George Preſidency, to be paid there for Coaſt Salt ſent to Bengal	2,86,760		
		51,64,860	
Revenue.			
Tuckavy Advances, expected to be repaid		1,30,000	
Commercial.			
Sale of Export Goods		1,00,000	
Marine.			
Expected to be received on Account Penſion Fund		17,000	
			54,11,860
MILITARY DEPARTMENT.			
Stoppages Account Off-Reckonings		3,50,000	
Collections Account Buzar Fund		1,70,000	
		5,20,000	
			59,31,860
			6,03,49,083
		Sicca Rupees	

East-India Houſe,
15th April, 1795.

of the BENGAL Government, from the 1st May 1794 to the 30th April 1795.

C[1]

BY CHARGES, 1794-5.

Sicca Rupees.

CIVIL DEPARTMENT.

General. Durbar Charges, Secret Services, Embaſſies to Native Courts, &c.		9,10,000		
Stipend to the Nabob Saudit Ally		1,81,833		
Nizamut Stipends		18,71,200		
Mint and Aſſay Offices		2,58,000		
Poſt Office Charges		1,56,000		
Salaries, Eſtabliſhments, &c. in this Department		14,52,867		
			48,29,900	
Judicial. Supreme Court and Law Chatges		4,70,206		
Adawluts, Dewanny, and Nizamut, including Provincial Courts of Appeal		7,25,000		
D° — City and Zilla		15,60,000		
Calcutta Police, Coroner, and Court of Requeſts		1,13,794		
Provincial Police		4,50,000		
Diet of Priſoners: Commiſſion in the Sunderbunds, &c.		1,60,000		
			34,79,000	
Revenue. Eſtabliſhed Charges in the Provinces		17,17,800		
Board of Revenue, and Eſtabliſhment at the Preſidency		4,13,380		
Penſions and Charitable Allowances		4,50,000		
			25,81,180	
Commercial. Board of Trade, and Offices at the Preſidency		4,39,620		
Eſtabliſhed Charges at the Factories and Aurungs		3,05,000		
Salt: Advances to Manufacturers, and for Purchaſe of Coaſt Salt, alſo Charges		26,70,000		
Opium: Advances to Manufacturers, alſo Charges		9,57,500		
Cuſtoms: Charges of Collection		1,00,380		
			44,72,500	
Marine. Eſtabliſhed and Contingent Charges		4,24,000		
Expences: Survey at Andaman Iſlands		60,000		
			4,84,000	
				1,58,46,580

MILITARY DEPARTMENT.

Pay and Allowances of the ſeveral Corps, including King's Troops	1,10,57,500		
Commiſſion to Field Officers	1,62,500		
Off-Reckonings	3,50,000		
Ordnance, &c. Stores	4,00,000		
Buildings and Repairs	7,00,000		
Extraordinaries	1,30,000		
		1,28,00,000	
			2,86,46,580

EXTRAORDINARY DISBURSEMENTS.

CIVIL DEPARRTMENT.

General. Loan at 12 per Cent. to be diſcharged	900		
Promiſſory Notes expected, D°	9,75,000		
Subſcription to the Remittance Plan	24,00,000		
Loans to the Dutch Government, and to the Calcutta Juſtices	1,03,000		
Intereſt on Bonds and other Debts	32,11,898		
		66,90,798	
Advances to Commanders of Europe Ships		2,00,000	
Nabob Aſoph ul Dowlah to be paid the Family of the Shah Zada, &c.		2,15,000	
French War: Subſiſtence of Priſoners, and Diſburſements at Chandernagore		1,75,000	
			72,80,798
Supplies to other Preſidencies, &c. Fort St. George: Advances for Rice, &c.	2,50,000		
D° for Prize Money due to the Bengal Troops	74,100		
		3,24,100	
Bombay: Bills drawn in 1793-4, to be paid this Year	27,33,568		
D° expected to be drawn and payable this Year	40,00,000		
		67,33,568	
Fort Marlbro': Supplies to		6,00,000	
Prince of Wales's Iſland: D°		1,80,000	
Andaman Iſlands: — D°		1,00,000	
St. Helena — D°		22,000	
			79,59,668
			1,52,40,466
Judicial—Building of Gaols in the Moffuſſil			2,00,000
Revenue—Tuckavy Advances			1,10,000
Commercial—Advances for Inveſtments, including Charges put on the Invoices			98,00,000
Marine—Expence building a Yacht		60,000	
D° of Armament cruizing againſt the French		2,00,000	
			2,60,000
			2,56,10,466

MILITARY DEPARTMENT.

Expected Payment Account Off-Reckoning Fund	2,80,000		
Ditto — Bazar — D°	1,70,000		
		4,50,000	
			2,60,60,466
			5,47,07,046
By Balance expected to remain in the ſeveral Departments on the 30th April 1795			56,42,037
Sicca Rupees			6,03,49,083

(Errors excepted.)

WM WRIGHT,
Auditor of Indian Accounts.

ABSTRACT Eſtimate of the Probable Reſources and Diſburſeme

D[r]

To Balance.—Amount remaining in the following Departments, on the 1ſt May 1794.

CIVIL DEPARTMENT.			
General	16,98,048		
Revenue	4,25,108		
Commercial	81,559		
		22,04,715	
MILITARY DEPARTMENT		2,83,429	

RESOURCES, 1794-5.

CIVIL DEPARTMENT.

General.			
Poſt Office Collections		26,527	
Revenue.			
Land Revenues—Collection for Current Year	20,06,456		
Ditto — Ditto — former Year's Balances	8,59,650		
Cuſtoms and Duties	64,250		
Farms and Licences	1,17,400		
		30,47,756	
			30,74,283

MILITARY DEPARTMENT.

Subſidy from the Nabob of Arcot	6,35,295		
Peſhcuſh from the Poligars, for Current Year	2,61,900		
for Balance	75,800		
	3,37,700		
		9,72,995	
Subſidy from the Rajah of Tanjore		4,00,000	
			13,72,995

EXTRAORDINARY RECEIPTS.

CIVIL DEPARTMENT.

General.			
For Promiſſory Notes, at 6 per Cent. in Exchange for thoſe at 8 per Cent.		20,609	
For Certificates on Bengal, in Diſcharge of Promiſſory Notes		9,300	
D° — — D° for a Bill on the Court of Directors		4,214	
Certificates on the Court of Directors		79,970	
Depoſites for Native Servants proceeding to England		500	
From Mr. Floyer, in conſequence of Suit againſt him		1,56,400	
For Bills at Vizagapatam and Ganjam		24,998	
Nabob of Arcot: Account Private Creditors		6,21,105	
Rajah of Tanjore — D° D°		60,000	
D° — Account of the Family of the late Rajah		22,500	
		9,99,596	
Revenue.			
French War—Revenues expected to be collected from the late French Poſſeſſions		50,590	
Commercial.			
Sale of Imports	1,49,840		
D° of Exports	924		
Expected to be received on Balances of Contracts	902		
		1,51,666	
			12,01,852

MILITARY DEPARTMENT.

From the Nizam, for Troops ſerving in his Dominions		1,91,016	
By Commiſſary General of Grain, on Bills out-ſtanding 1ſt May 1794		11,816	
			2,02,832

Pagodas —

East India Houſe,
15th April, 1795.

N D I X, No. 12.

ursements of the MADRAS Government, from the 1st May 1794 to the 30th April 1795.

C^t

Pagodas.	By Amount due in the following Department, on the 1st May 1794.			Pagodas.
	CIVIL DEPARTMENT.			
	General.			
	At Vizagapatam, &c. on Bills outstanding		19,090	
	Account Deposites: of the Mayors Court, Native Servants, &c.		2,029	
				21,119
	CHARGES IN ARREAR.			
24,88,144	**CIVIL DEPARTMENT.**			
	General	2,495		
	Revenue	1,06,800		
	Commercial	5,643		
			1,14,938	
	MILITARY DEPARTMENT		3,18,552	
				4,33,490
	CHARGES OF 1794-5.			
	CIVIL DEPARTMENT.			
	General.			
	Post Office Charges	21,215		
	Salaries, Allowances, &c.	2,55,008		
			2,76,223	
	Revenue.			
	Salaries and Allowances	1,78,938		
	Charges of Collection, Pensions, &c.	2,78,097		
	D° — Collecting Peshcush from the Poligars	1,704		
	Peshcush to the Nizam	2,00,000		
			6,58,739	
	Commercial.			
	Wages, Allowances, and Expences		1,45,112	
				10,80,074
44,47,278	**MILITARY DEPARTMENT.**			
	Pay and Allowances, with Contingencies for the Company's Troops		27,64,957	
	Subsistence to His Majesty's Troops		2,20,190	
	Charges and Losses in the Departments of Grain and Provisions, and Stores		1,92,224	
	Buildings and Fortifications		2,00,000	
				33,77,371
				44,57,445
	EXTRAORDINARY DISBURSEMENTS.			
	CIVIL DEPARTMENT.			
	General.			
	Promissory Notes of 8 per Cent. expected to be Discharged by those at 6 per Cent.	20,610		
	D° by Certificates on Bengal	9,300		
	Bonds outstanding expected to be paid	88,238		
	Interest on the Bond and other Debts	26,266		
	Acknowledgment of Committee of Works, to be paid by Bengal Bills on the Court	4,214		
	Expected to be paid on the Bengal Salt Contract	67,000		
	Allowance to Officers of His Majesty's Squadron	7,500		
	Expected Payment, on Account Bombay Presidency	360		
	Advances to Commanders of Europe Ships	5,283		
	Nabob of Arcot, expected Payment to Private Creditors	6,61,051		
	Rajah of Tanjore — D° — D°	60,000		
	Ditto — — D° to Family of late Rajah	23,780		
		7,44,831		
	French War—Pensions at Pondicherry and Karical	21,573		
			9,95,175	
	Revenue.			
	French War—Charges collecting the Revenues in the late French Possessions		1,659	
14,04,684	Commercial.			
	Advances for the Investment	9,77,394		
	Charges on Export Goods and Stores	6,907		
	D° on Import Goods	2,270		
		9,177		
			9,86,571	
				19,83,405
83,40,106	**MILITARY DEPARTMENT.**			
	Probable Expence taking up Ships, &c. &c. for an Expedition		1,25,000	
	Expected Advance for Purchase of Military Stores		50,000	
	French War—Subsistence to Prisoners		49,958	
			2,24,958	
				22,08,363
	By Balance—Amount expected to remain in the different Departments, on 30th April 1795			71,20,417
				12,19,689
			Pagodas	83,40,106

(Errors excepted)

WM WRIGHT,
Auditor of Indian Accounts.

No. 12.

By Amount due in the following Departments on the 1st May 1794.

APPEND

ABSTRACT Eſtimate of the Probable Reſources and Diſburſements

D[r]

		Rupees.
To Balance—Amount remaining in the ſeveral Departments, on the 30th April 1794.		
In Caſh	16,33,733	
Good Debts	10,01,060	
		26,34,79
RESOURCES.		
CIVIL DEPARTMENT.		
General.		
Poſt Office Collections	20,000	
Revenue.		
Land Revenues, and Farms, and Licences, at the Preſidency	3,10,000	
D° — D° — Subordinates	3,25,897	
D° — D° — in the Province of Malabar	17,17,161	
	23,53,058	
Cuſtoms and Duties at the Preſidency	3,26,000	
D° — D° — Subordinates	2,28,366	
D° — D° — in the Province of Malabar	40,000	
	5,94,366	
Marine.		
Hire of Dry Docks, Tonnage, &c.	30,400	
		29,97,82
EXTRAORDINARY RECEIPTS.		
CIVIL DEPARTMENT.		
General	1,60,476	
Revenue	12,000	
Commercial	5,67,000	
Marine	1,98,440	
	9,37,916	
MILITARY DEPARTMENT	1,49,280	
		10,87,19
Stores expected to be expended		2,00,00
Supplies from other Preſidencies.		
Bengal.		
Certificates for Transfer of Promiſſory Notes and Bills on England	24,00,000	
D° for Army Arrears	15,000	
Expected Supply to make the Receipt equal to the Expenditure	45,61,751	
		69,76,75
Arrears incurred, and Money borrowed.		
On General Regiſter of Promiſſory Notes	50,00,000	
Balances expected to be due in the ſeveral Departments at the Cloſe of the Year	4,00,000	
		54,00,00
Rupees		1,92,96,56

East-India Houſe,
15th April, 1795.

(Errors excepted.)

Wm WRIGHT,
Auditor of Indian Accounts.

D I X, No. 13.

ments of the Bombay Government, from the 1st May 1794 to the 30th April 1795.

Cr

Rupees.			Rupees.
	By Debts and Arrears to be discharged.		
	CIVIL DEPARRTMENT.		
26,34,793	General	70,14,639	
	Revenue	53,471	
	Commercial	16,094	
	Marine	35,455	
			71,19,659
	Military Department		2,21,322
			73,40,981
	BY CHARGES, 1794-5.		
	CIVIL DEPARTMENT.		
	General.		
	Salaries, Allowances, &c. at the Presidency	5,30,320	
	D° — D° — Subordinates	3,09,078	
	D° — D° — in the Province of Malabar	18,000	
			8,57,398
	Revenue.		
	D° — D° — at the Presidency	32,500	
29,97,824	D° — D° — Subordinates	67,409	
	D° — D° — in the Province of Malabar	3,72,572	
			4,72,481
	Commercial.		
	D° — D° — at the Presidency	34,478	
	D° — D° — Subordinates	72,987	
			1,07,465
	Marine.		
	Expence thereof at the Presidency	4,92,462	
	D° — D° — Subordinates	92,950	
			5,85,412
			20,22,756
	MILITARY DEPARTMENT.		
10,87,196	Expence thereof, including Pay and Allowances.		
2,00,000	Army Extraordinaries		41,20,500
			61,43,256
	EXTRAORDINARY DISBURSEMENTS.		
69,76,751	CIVIL DEPARTMENT.		
	General.		
	Allowance to Hyat Sahib	48,000	
54,00,000	Interest on Promissory Notes, Charter Party Payments for Passengers to Europe, &c. &c.	4,27,000	
		4,75,000	
	Revenue.		
	Expence attending the Commission in the Province of Malabar, &c.	1,85,000	
	Purchase of Grain and Batty, &c.	85,000	
		2,70,000	
1,92,96,564	Commercial.		
	Charter Party Advances to Commanders of Europe Ships	25,000	
	Marine.		
	Allowance to Officers of His Majesty's Squadron, Purchase of Stores, building additional Vessels, &c.	1,45,000	
			9,15,000
	MILITARY DEPARTMENT.		
	Subsistence to His Majesty's Troops		1,20,000
			10,35,000
	INVESTMENTS.		
	For Europe, 1794-5	3,65,327	
	1795-6	15,62,000	
			19,27,327
	China, 1794-5		1,00,000
			20,27,327
	SUPPLIES TO OTHER PRESIDENCIES.		
	Bengal		2,00,000
	Fort St. George		50,000
			2,50,000
	ASSETS remaining, Specie necessary, Bills of Exchange, Arrears of Revenue, Good Debts, &c.		25,00,000
		Rupees	1,92,96,564

APPENDIX, No. 14.

ACCORDING to the regular Order of the Accounts laid before Parliament, No. 14 ſhould have been a general Abſtract of the Eſtimates of the Receipts and Diſburſements of the Three Preſidencies for 1794-5, but the Accounts from Bombay did not arrive in Time for this Statement to be framed.

APPENDIX, No. 15.

An ACCOUNT of the Amount received at the ſeveral Preſidencies of FORT WILLIAM, FORT ST. GEORGE, and BOMBAY, for Sales of Import Goods and Stores, and for Certificates on the Court of Directors, within the laſt Three Years reſpectively, according to the lateſt Advices; together with the lateſt Eſtimate of the ſame.

SALE of IMPORT GOODS.	1791-2.	1792-3.	1793-4.	per Eſtimate. 1794-5.
Bengal — — CR^s	12,35,511	12,88,356	13,24,061	13,00,000
Madras — — —	6,02,841	10,38,632	5,51,157	6,36,820
Bombay — — —	19,50,200	11,27,667	Eſt^d 11,50,000	11,50,000
CR^s	37,88,552	34,54,655	30,25,218	30,86,820
Average of Three Years —	—	— CR^s	34,22,808	

CERTIFICATES.	1791-2.	1792-3.	1793-4.	per Eſtimate. 1794-5.
Bengal — — —	—	—	2,53,752	2,20,000
Madras — — —	56,695	6,77,199	6,08,672	3,39,872
Bombay — — —	92,800	53,037	1,60,993	1,60,000
CR^s	1,49,495	7,30,236	10,23,417	7,19,872
Average of Three Years —	—	— CR^s	6,34,383	

East India Houſe,
15th April, 1795.

(Errors excepted)

Wm WRIGHT,

Auditor of Indian Accounts.

APPENDIX, No. 16.

AMOUNT of the BOND and other DEBTS owing by the East-India Company at the several Presidencies in the East-Indies, according to the latest Advices; the Rates of Interest which such Debts respectively carry; and the Annual Amount of such Interest.

BENGAL, 31st July 1794.			Current Rupees.
REGISTER DEBTS. (a)			
Amount, bearing Interest at 8 per Cent. — S[a] R[s]	3,60,20,811		
D° — D° 6 D° —	52,28,063		
	4,12,48,874		
Interest computed to this Date —	18,83,321		
	4,31,32,194		
Bonds and Notes ordered to be discharged not demanded, Interest included — —	1,64,756		
		4,32,96,951	
Due on Account Deposits — —	—	5,39,052	
Amount undrawn of Subscriptions to Remittance Plans	—	1,87,848	
Due on Account of the Rohilla Donation —	—	1,85,964	
Due on Bills of Exchange drawn by other Presidencies	—	26,07,522	
ARREARS.			
Civil Department.			
General — —	5,01,220		
Revenue — —	2,79,771		
Judicial — —	1,96,000		
Commercial — —	4,64,191		
Marine — —	62,308		
	15,03,490		
Military Department — — —	21,56,889		
		36,60,379	
Total at Bengal — Sicca Rup[s]	—	5,04,77,716	
Batta, 16 per Cent.	—	80,76,434	
			5,85,54,150
(a) The Register Debts now include the Amount of Bonded Debts, which were transferred thereto, in 1793.			
Total at Bengal, carried over —	—	— CR[s]	5,85,54,150

				Current Rupees.
Brought over	—	—	—	5,85,54,150
MADRAS, 30th of April 1794.				
Bonded Debt.—Amount bearing at 8 per Cent. Pag^{s}		86,535		
D° — 6 D° —		225		
Amount on which Intereſt has ceaſed		1,479		
Promiſſory Notes, bearing Intereſt at 6 per Cent.		3,21,170		
		4,09,409		
Depoſits — D° — 8 D°	30,000			
D° — 6 D°	27,894			
		57,894		
		4,67,303		
Intereſt computed to this Date —		23,708		
			4,91,011	
Depoſits of the Mayor's Court, &c. —		—	39,533	
D°—in the Revenue Department — —		—	44,105	
Due for Ground taken at Hog Hill — —		—	1,40,690	
D°—to Sundries in the Revenue Department on Balances, &c. —— — —		—	12,212	
D°—to D° in the Commercial Department —		—	7,044	
D°—his Highneſs the Nizam, Peſhcuſh for the Circars		—	1,00,000	
ARREARS.				
Civil Department.				
General — —	4,634			
Commercial —— —	49,116			
Revenue — —	2,04,565			
		2,58,315		
Military Department — — —		3,29,712		
			5,88,027	
Total at Madras — Pagodas		—	14,22,622	
a. 425 CR^{s} for 100 Pagodas		—	—	60,46,163
Carried over —		—	— CR^{s}	6,46,00,313

				Current Rupees
Brought over —	—	—		6,46,00,313
BOMBAY, 31ſt of October 1793.				
BONDED DEBT.				
Amount, bearing Intereſt, at 9⅛ per Cent. Rupees	30,19,974			
Amount on which Intereſt hath ceaſed —	4,17,763			
	34,37,737			
Promiſſory Notes, Amount bearing Intereſt at 8 per Cent — — — —	22,80,393			
		57,18,130		
Depoſits, bearing Intereſt at 9⅛ per Cent. —	—	35,725		
Depoſits, and other Debts — —	—	2,75,950		
Due on Bills of Exchange — —	—	3,05,399		
ARREARS.				
Civil Department.				
General — —	1,95,462			
Marine — — —	93,169			
	2,88,631			
Military Department. — — —	4,37,267			
		7,25,898		
Total at Bombay —	Rupees	70,61,102		
a. 116 CR^{s} per 100 Bombay Rupees —	— —	— CR^{s}		81,90,878
BENCOOLEN, 31ſt July 1793.				
Paper Currency outſtanding — —	Sp^{h} Dollars	110,073		
Bonds D^{o} — —	—	80,335		
Depoſits, and other Debts — —	—	16,983		
Total at Bencoolen —	Sp^{h} Dollars	207,391		
at 243 CR^{s} per 100 Dollars —	—	— CR^{s}		5,03,960
Total Debts in India	—	— CR^{s}		7,32,95,151
Deduct—The Amount ſubſcribed of the Bonded Debts ſince the Dates of the Quick Stocks for which Bills have been drawn on the Court, the ſame making Part of the Debts owing by the Company in England, on the 1ſt March 1795.				
Bengal — —	—	2,22,623		
Madras, Pag^{s} 4,214, or —	—	17,909		
				2,40,532
Nett Total Debts in India — —	—	— —		7,30.54,619

APPENDIX, No. 16. *continued.*

ANNUAL AMOUNT OF INTEREST ON DEBTS.

					Current Rupees
BENGAL.					
On Regiſter Debts — — Sicca Rupees	3,60,20,811	at 8 per Cent.	28,81,665		
On D° — — — —	52,28,063	6 D°	3,13,683		
S^a R^s	4,12,48,874	—	31,95,348		
Batta, 16 per Cent.	65,99,820	—	5,11,256		
CR^s	4,78,48,694	—	37,06,604		
Deduct, Subſcription, as per Account of Debts	2,22,623	at 8 per Cent.	17,810		
CR^s	4,76,26,071	—	CR^s		36,88,794
MADRAS.					
On Bonded Debt — — Pag^s	86,535	at 8 per Cent.	6,923		
On D° — — — —	225	6 D°	13		
On Promiſſory Notes — — —	3,21,170	D°	19,270		
On Depoſits — — — —	30,000	8 D°	2,400		
On D° — — — —	27,894	6 D°	1,674		
Pag^s	4,65,824	—	30,280		
Deduct, Subſcriptions, as per Account of Debts —	4,214	at 8 per Cent.	377		
Pag^s	4,61,610	—	29,903		
at 425 CR^s per $\frac{o}{o}$ Pagodas — CR^s	19,61,842		CR^s		1,27,088
BOMBAY.					
On Bonded Debt — — Rup^s	30,19,974	at $9\frac{1}{8}$ per Cent.	2,75,573		
On Promiſſory Notes — — —	22,80,393	8 D°	1,82,431		
On Depoſits — — — —	35,725	$9\frac{1}{8}$ D°	3,260		
Rup^s	53,36,092	—	4,61,264		
at 116 CR^s per 100 Bombay Rupees CR^s	61,89,867	—	CR^s		5,35,066
BENCOOLEN.					
On Bonded Debt — — — D^s	80,335	at 10 per Cent.	8,033		
at 243 CR^s per $\frac{o}{o}$ Dollars — CR^s	1,95,214	—	CR^s		19,521
Total Amount bearing Intereſt —	5,59,72,994				
Total Annual Intereſt —	— —	= —	CR_s		43,70,469

East-India Houſe,
15th April, 1795.

(Errors excepted)

Wm WRIGHT,

Auditor of Indian Accounts.

APPENDIX, No. 17.

An ACCOUNT of the Amount of DEBTS ſubſcribed in INDIA, between 1ſt May 1793 and 30th April 1794, incluſive, agreeable to the Orders of 31ſt July 1787.

					Current Rupees.
BENGAL	—	—	—	—	39,22,367
MADRAS	—	Pagodas	12,39,932, at 425 CR^s per $\frac{o}{o}$	—	52,69,711
BOMBAY	—	Rupees	4,21,276, at 116 CR^s per $\frac{o}{o}$	—	4,88,680
BENCOOLEN	—	Dollars	73,365, at 243 CR^s per $\frac{o}{o}$	—	1,78,277
			Total — CR^s		98,59,035

East India Houſe,
15th April, 1795.

(Errors excepted)

WM WRIGHT,

Auditor of Indian Accounts.

A P P E N D

ABSTRACT Statement of the Receipts and Disbursements of the E

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To Balance the Amount remaining in the following Departments, on 30th April 1793. — CR.

CIVIL DEPARTMENT.

General	36,11,752		
Revenue	24,57,144		
Commercial	14,03,361		
Marine	50,113		
		75,22,370	
MILITARY DEPARTMENT		1,21,842	
			76,44,212

RESOURCES.

CIVIL DEPARTMENT.

General.			
Mint Duties	48,100		
Post Office Collections	1,43,437		
Nabob Asoph ul Dowlah received for the Stipends to Saudit Ally and the Rohillas, and Expences of the Residences at Lucknow and with Scindia	6,52,138		
		8,43,675	
Revenue.			
Land Revenues of Bengal, Bahar, and Orissa for the present Year	2,77,65,991		
D° D° former Years	17,38,114		
Amount Collections, under Head of Syer and Abkarry	10,98,256		
Husbool Wasseel	2,84,628		
Calary Rents	91,578		
	3,09,78,567		
Judicial.			
Collections in the several Districts of Bengal, Bahar, and Orissa, on Account of the Moffussil Police Tax	2,22,424		
Sicca Rupees	3,12,00,991		
Batta, 16 per Cent.	49,92,159		
		3,61,93,150	
Commercial.			
Salt—Sale of	1,06,24,057		
Opium D°	27,47,819		
Customs.—Collection of	7,13,228		
Sicca Rupees	1,40,85,104		
Batta, 16 per Cent.	22,53,617		
		1,63,38,721	
		5,33,75,546	
Military Department.—Army Subsidy received from the Vizier		48,97,862	
			5,82,73,408

EXTRAORDINARY RECEIPTS.

CIVIL DEPARTMENT.

General.			
Balances recovered	43,657		
Certificates on the Court of Directors	2,53,752		
Bills on Remittance Plan 31 July 1787	39,22,367		
	41,76,119		
Sales of Imports, Stores included	13,24,061		
Promissory Notes.—Sale of	65,17,153		
D° — issued to Contractors	9,95,417		
D° — issued on cancelled Notes of other Presidencies	80,32,245		
	1,55,44,815		
Deposits received on Military Estates, &c.	29,095		
Received on Sale of Presents, &c.	25,892		
Nabob Asoph ul Dowlah, received for Sums disbursed on his Account	2,59,784		
French War of 1793, received on Sale of Prizes, and from the Farmers at Chandernagore, &c.	1,06,427		
Supplies and Advances from the other Presidencies, &c.			
Fort St. George, in Specie	19,70,803		
Coast Salt	2,60,403		
Advances	41,012		
	22,72,218		
Bombay Advances	23,882		
Fort Marlbro', Copper Coin	33,510		
Prince of Wales's Island, Advances	86,508		
Andaman Islands — D°	1,33,686		
St. Helena	1,653		
	25,51,457		
		2,40,61,307	
Extraordinary Receipts, Civil Department, General — Carried forward		2,40,61,307	
Carried forward — Current Rupees			6,59,17,620

the BENGAL Government, from the 1st May 1793 to the 30th April 1794.

			C^r
By Charges of the Year, 1793-4.			CR^s
CIVIL DEPARTMENT.			
General.			
Durbar Charges, Secret Services, Embaſſies to Native Courts, &c.	10,91,913		
Nizamut Stipends	22,04,062		
Stipend to the Nabob Saudit Ally	1,93,349		
Mint and Aſſay Offices	2,54,020		
Poſt Office Charges	1,81,994		
Salaries, Eſtabliſhments, &c. in this Department	17,65,797		
		56,91,135	
Revenue.			
Eſtabliſhed Charges in the Provinces	17,61,577		
Board of Revenue, and Eſtabliſhment at the Preſidency	4,07,164		
Penſions and Charitable Allowances	4,55,937		
Sicca Rupees	26,24,678		
Batta, 16 per Cent.	4,19,949		
		30,44,627	
Judicial.			
Supreme Court, and Law Charges	6,50,349		
Adawluts, Dewanny and Nizamut, including Provincial Courts of Appeal	7,80,067		
Adawluts, City and Zilla	16,76,366		
Calcutta Police, Coroner, and Court of Requeſts	1,29,125		
Provincial Police	4,77,363		
Diet of Priſoners, Commiſſion in the Sunderbunds, and ſundry Contingencies	2,34,097		
Buildings of Gaols in the Provinces	1,69,537		
		41,16,904	
Commercial.			
Board of Trade, and Offices at the Preſidency	5,00,912		
Eſtabliſhed Charges at the Factories and Aurungs	3,57,610		
Salt: Advances to Manufacturers, and for Purchaſe of Coaſt Salt, alſo Charges	32,00,333		
Opium: Advances to Manufacturers, alſo Charges	11,93,008		
Cuſtoms: Charges of Collection	1,08,514		
		53,60,377	
Marine.			
Eſtabliſhed and Contingent Charges	4,91,385		
Expences attending the Survey at the Andaman Iſlands	1,02,058		
		5,93,443	
			1,88,06,486
MILITARY DEPARTMENT.			
Pay, Allowances, &c. of the ſeveral Corps, including King's Troops		1,27,37,976	
Commiſſion to Field Officers		1,79,935	
Off-Reckonings		3,99,882	
Additional Donation granted by Court of Directors to Troops ſerving in Myſore		4,67,290	
Ordnance and Stores		4,53,567	
Detachments at Prince of Wales' Iſlands and the Andamans		1,48,611	
Buildings and Repairs		7,18,516	
Extraordinaries		2,00,153	
			1,53,05,930
			3,41,12,416
EXTRAORDINARY DISBURSEMENTS.			
CIVIL DEPARTMENT.			
General.			
Loan at 12 per Cent. paid off	1,75,893		
Regiſter Debt paid off	1,13,18,790		
Subſcription to the Remittance Plan of 1787	35,54,567		
Intereſt on Bonds and other Debts	35,94,243		
		1,86,43,493	
Advances to Commanders of Europe Ships	1,07,133		
Sundry Payments, Lord Clive's Donation, Supplies to Packets, &c.	64,460		
		1,71,593	
Nabob Aſoph ul Dowlah paid the Family of the Shaw Zada, &c.		2,53,771	
Depoſits, paid Account Military Eſtates		48,133	
Commiſſioners to Malabar Coaſt, paid to		96,297	
Purchaſe of Dead Stock, and Erection of Mint Buildings		70,138	
Mints—Expence forming Planchetts, and Loſs on Re-coinage		44,668	
French War of 1793.			
Eſtabliſhment at Chandernagore, and Subſiſtence to Inhabitants	1,07,817		
Diet of Priſoners of War	41,839		
Expence, Account of Fleet cruizing againſt the French	1,24,680		
		2,74,336	
Extraordinary Diſburſements, Civil Department—Carried forward		1,96,02,429	
Carried forward — Current Rupees			3,41,12,416

ABSTRACT STATEMENT of the Receipts and Diſburſe

D[r]

		Brought over	—

EXTRAORDINARY RECEIPTS.

CIVIL DEPARTMENT, General. — Brought forward		—	—	2,40,61,307
Revenue.				
Fees, Tuckavy Advances, Madriſſa, and Rozina Fund —	1,80,590			
Sale of Company's Lands, Grain, Charges refunded, and on ſundry Accounts — — — — —	1,10,798			
Account Depoſits — — — —	2,21,393			
Sicca Rupees —		—	5,12,781	
Batta, 16 per Cent.		—	82,045	
				5,94,826
Judicial.				
Fines and Fees — — — —		—	33,223	
Account Depoſits — — — —		—	1,05,877	
				1,39,100
Commercial.				
Sale of Exports — — — — —			1,80,322	
Balances recovered from Contractors, &c. — — — —			88,977	
Salt, Balances recovered, Sale of confiſcated Salt, Calary Rents, &c. —			3,07,864	
Opium Balance recovered — — — — —			36,878	
Cuſtoms received on Sale of confiſcated Goods — — —			303	
				6,14,344
Marine.				
Account Penſion Fund and Mooring Chains at Diamond Harbour — —			26,596	
Sale of old Veſſels, damaged Stores, &c. — — — —			28,476	
				55,072
MILITARY DEPARTMENT.				2,54,64,649
Off-Reckoning Fund, Stoppages received, per Contra — —		—	3,99,882	
Bazar Fund — — — — —		—	1,97,581	
Retrenchments, Depoſits for Stores lent, &c. — —		—	77,357	
				6,74,820

East India Houſe,
15th April, 1795.

(Errors excepted)

Wm. WRIGHT,
Auditor of Indian Accounts.

Current Rupees — —

iſburſements of the BENGAL Government, from the 1ſt May 1793 to the 30th April 1794.

CRs.				CRs.
6,59,17,620			Brought over —	3,41,12,416
	EXTRAORDINARY DISBURSEMENTS.			
	CIVIL DEPARTMENT, General — Brought forward —		1,96,02,429	
	Supplies to other Preſidencies.			
	Fort St. George.			
	Amount of Bills drawn, and remitted to	8,84,994		
	Supply of Rice, &c. — —	5,46,647		
	Peſhcuſh for the Circars — —	4,06,000		
	Promiſſory Notes transferred —	62,90,341		
			81,27,982	
	Bombay.			
	Supplies 1792-3, undiſcharged 30th April	12,58,153		
	Bills drawn by and remitted to —	43,76,164		
	Supply of Saltpetre, Iron Guns, &c. —	1,15,230		
	Bonds and Promiſſory Notes transferred	16,24,896		
			73,74,443	
	Fort Malbro.'			
	Certificates for Money paid into the Treaſury — — —	1,90,074		
	Advances for Supplies of Wheat, &c. —	28,872		
	Conſignment of Opium — —	1,31,465		
		3,50,411		
	Prince of Wales's Iſland: Conſignment of Opium —	1,77,695		
	Andaman D°: Advances to Superintendant —	1,11,162		
	St. Helena: Conſignments of Stores — —	24,312		
			1,67,66,005	
				3,57,68,434
	Revenue.			
	Tuckavy Advances, Madriſſa, Rozina Fund, Pottah Fees, Purchaſe of Dead Stock, &c. — — — —		1,67,761	
	Account Depoſits — — — —		3,11,503	
	Compenſation on Abolition of Syer Duties — —		70,884	
	Sundry Payments on Revenues refunded, &c. — —		68,212	
	Loſs on Remittances, Exchange, &c. — — —		1,80,102	
2,61.39,469	Arrears paid in this Year — — —		61,168	
	Sicca Rupees —		8,59,630	
	Batta, 16 per Cent.		1,37,541	
				9,97,171
	Judicial.			
	Depoſits of Provincial Courts — — — — —			50,707
	Commercial.			
	Advances for Inveſtment — — —	1,24,41,692		
	Commiſſion to Reſidents — —	5,50,527		
			1,29,92,219	
	Payment on Arrears — — — —		36,925	
	Charges of Import Warehouſe, with Commiſſion —		15,018	
	Purchaſe of Dead Stock, Erection of Buildings, Loſſes, &c —		1,54,623	
			1,31,98,785	
	Salt.			
	Balance due to Agents, paid in the Year —	21,481		
	Payments, Account confiſcated Salt, Godown Hire, &c.	1,30,892		
			1,52,373	
	Opium: Payment on Confiſcations — — —		23	
	Cuſtoms Hoondean and Cuſtoms refunded — — —		23,201	
				1,33,74,382
	Marine.			
	Balance due to the Naval Store-keeper, paid in this Year —	7,260		
	Purchaſe of Veſſels, Salvage paid, &c. &c. —	1,10,966		
		1,18,226		
			5,03,08,920	
	MILITARY DEPARTMENT.			
	Off-Reckoning Fund, Bazar Fund, and Rohilla Donation — — —	5,25,632		
	Depoſits for Stores returned, Balance paid, &c. — — — —	26,299		
			5,51,931	
				5,08,60,851
				8,49,73,267
	By Balance.—Amount remaining in the following Departments, on the 30th April 1794.			
	CIVIL DEPARTMENT.			
	General — — — — — —	21,69,098		
	Revenue — — — — — — —	22,95,000		
	Judicial — — — — — — —	1,07,372		
	Commercial — — — — — — —	13,94,181		
	Marine — — — — — — —	8,748		
			59,74,399	
	MILITARY DEPARTMENT — — — — —		1,32,344	
	Sicca Rupees — —		61,06,743	
	Batta, 16 per Cent. —		9,77,079	
				70,83,822
9,20,57,089	Current Rupees —			9,20,57,089

ABSTRACT STATEMENT of the Receipts and Diſburſements of the

D^r

			CRs.
	Brought over —		6,59,17,620
EXTRAORDINARY RECEIPTS.			
CIVIL DEPARTMENT, General. — Brought forward — — —		2,40,61,307	
Revenue.			
Fees, Tuckavy Advances, Madriſſa, and Rozina Fund —	1,80,590		
Sale of Company's Lands, Grain, Charges refunded, and on ſundry Accounts — — — — —	1,10,798		
Account Depoſits — — — —	2,21,393		
Sicca Rupees — —	5,12,781		
Batta, 16 per Cent. —	82,045		
		5,94,826	
Judicial.			
Fines and Fees — — — — —	33,223		
Account Depoſits — — — — —	1,05,877		
		1,39,100	
Commercial.			
Sale of Exports — — — — —	1,80,322		
Balances recovered from Contractors, &c. — — — —	88,977		
Salt, Balances recovered, Sale of confiſcated Salt, Calary Rents, &c. —	3,07,864		
Opium Balance recovered — — — — —	36,878		
Cuſtoms received on Sale of confiſcated Goods — — —	303		
		6,14,344	
Marine.			
Account Penſion Fund and Mooring Chains at Diamond Harbour — —	26,596		
Sale of old Veſſels, damaged Stores, &c. — — — —	28,476		
		55,072	
MILITARY DEPARTMENT.		2,54,64,649	
Off-Reckoning Fund, Stoppages received, per Contra — — —	3,99,882		
Bazar Fund — — — — — —	1,97,581		
Retrenchments, Depoſits for Stores lent, &c. — — —	77,357		
		6,74,820	
			2,61.39,469

East India Houſe,
15th April, 1795.

(Errors excepted)

Wm. WRIGHT,
Auditor of Indian Accounts.

Current Rupees — — 9,20,57,089

of the BENGAL Government, from the 1st May 1793 to the 30th April 1794.

					Cr
				Brought over —	3,41,12,416

EXTRAORDINARY DISBURSEMENTS.

CIVIL DEPARTMENT, General — Brought forward —			1,96,02,429	
Supplies to other Presidencies.				
Fort St. George.				
Amount of Bills drawn, and remitted to	8,84,994			
Supply of Rice, &c. — —	5,46,647			
Peshcush for the Circars — —	4,06,000			
Promissory Notes transferred —	62,90,341			
		81,27,982		
Bombay.				
Supplies 1792-3, undischarged 30th April	12,58,153			
Bills drawn by and remitted to —	43,76,164			
Supply of Saltpetre, Iron Guns, &c. —	1,15,230			
Bonds and Promissory Notes transferred	16,24,896			
		73,74,443		
Fort Malbro.'				
Certificates for Money paid into the Treasury — — —	1,90,074			
Advances for Supplies of Wheat, &c. —	28,872			
Consignment of Opium — —	1,31,465			
		3,50,411		
Prince of Wales's Island: Consignment of Opium —		1,77,695		
Andaman D°: Advances to Superintendant —		1,11,162		
St. Helena: Consignments of Stores — —		24,312		
			1,67,66,005	
				3,57,68,434
Revenue.				
Tuckavy Advances, Madrissa, Rozina Fund, Pottah Fees, Purchase of Dead Stock, &c. — — — —			1,67,761	
Account Deposits — — — —			3,11,503	
Compensation on Abolition of Syer Duties — —			70,884	
Sundry Payments on Revenues refunded, &c. — —			68,212	
Loss on Remittances, Exchange, &c. — — —			1,80,102	
Arrears paid in this Year — — —			61,168	
Sicca Rupees —			8,59,630	
Batta, 16 per Cent.			1,37,541	
				9,97,171
Judicial.				
Deposits of Provincial Courts — — — — —				50,707
Commercial.				
Advances for Investment — — —		1,24,41,692		
Commission to Residents — —		5,50,527		
			1,29,92,219	
Payment on Arrears — — — —			36,925	
Charges of Import Warehouse, with Commission —			15,018	
Purchase of Dead Stock, Erection of Buildings, Losses, &c —			1,54,623	
			1,31,98,785	
Salt.				
Balance due to Agents, paid in the Year —		21,481		
Payments, Account confiscated Salt, Godown Hire, &c.		1,30,892		
			1,52,373	
Opium: Payment on Confiscations — — —			23	
Customs Hoondean and Customs refunded — — —			23,201	
				1,33,74,382
Marine.				
Balance due to the Naval Store-keeper, paid in this Year —			7,260	
Purchase of Vessels, Salvage paid, &c. &c. —			1,10,966	
			1,18,226	
				5,03,08,920
MILITARY DEPARTMENT.				
Off-Reckoning Fund, Bazar Fund, and Rohilla Donation — — —			5,25,632	
Deposits for Stores returned, Balance paid, &c. — — — —			26,299	
			5,51,931	
				5,08,60,851
				8,49,73,267

By Balance.—Amount remaining in the following Departments, on the 30th April 1794.

CIVIL DEPARTMENT.				
General — — — — — —			21,69,098	
Revenue — — — — — — —			22,95,000	
Judicial — — — — — — —			1,07,372	
Commercial — — — — — — —			13,94,181	
Marine — — — — — —			8,748	
			59,74,399	
MILITARY DEPARTMENT — — — — —			1,32,344	
Sicca Rupees — —			61,06,743	
Batta, 16 per Cent. —			9,77,079	
				70,83,822
Current Rupees —				9,20,57,089

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ABSTRACT Statement of the Receipts and Diſburſem

D^r

To Balance.—The Amount remaining in the following Departments on the 1ſt May 1793.

CIVIL DEPARTMENT.			
General		9,34,418	
Revenue		6,65,231	
Commercial		90,878	
			16,90,527
MILITARY DEPARTMENT			1,72,406

RESOURCES.

CIVIL DEPARTMENT.			
General.			
Poſt Office Collections		29,951	
Revenue.			
Land Revenues, Collection Account the Current Year	17,27,845		
D° — D° Balances of former Years	7,91,072		
	25,18,917		
Cuſtoms and Duties	83,906		
Farms and Licences	95,112		
		26,97,935	
MILITARY DEPARTMENT.			27,27,886
Subſidy from the Nabob of Arcot	5,54,295		
Peſhcuſh from the Poligars	2,49,012		
		8,03,307	
Subſidy from the Rajah of Tanjore		4,00,000	
			12,03,307

EXTRAORDINARY RECEIPTS.

CIVIL DEPARTMENT.			
General.			
For Bills and Certificates on the Court of Directors		1,96,554	
For Promiſſory Notes, at 6 and 8 per Cent.	21,75,420		
Premium on Promiſſory Notes	54,859		
	22,30,279		
Sales of Grain	2,74,452		
Depoſits for Native Servants, Bills on Subordinates not diſcharged, &c.	10,266		
French War—Sale of Prizes	7,813		
Nabob of Arcot—Account private Creditors	6,21,105		
Account of an Annuity granted by him	3,750		
	6,24,855		
Rajah of Tanjore—Account private Creditors	60,000		
Account Family of late Rajah	16,600		
	76,600		
Bengal Preſidency—Supplies from, by Bills	30,29,222		
Peſhcuſh paid to the Nizam	1,00,000		
Supplies in Grain, &c.	31,687		
	31,60,909		
		65,81,728	
Revenue.			
Rajah of Tanjore—from the aſſumed Revenue, the Balance of which, after defraying the Charges per Contra, is to be carried to his Credit	1,63,649		
French War—Revenues collected in the late French Poſſeſſions	36,079		
		1,99,728	
Commercial.			
Sale of Imports	1,29,684		
D° — Exports	3,422		
Sundry Balances from Contractors	34,665		
	1,67,771		
MILITARY DEPARTMENT.			69,49,227
From Tippoo Sultaun, the two laſt Kiſts, as per Treaty		10,04,566	
From the Nizam, for Troops ſerving in his Dominions, and for Stores		1,71,666	
From the Rajah of Travencore, Balance of Subſidy		3,124	
Sale of Stores		18,034	
From Military Paymaſter General, Account, Refunds, Gain by Batta, &c.		77,034	
Sundry Receipts—Account Male Aſylum from the Dutch, Account French Priſoners, &c.		1,961	
			12,76,385

Pagodas —

East India Houſe,
15th April, 1795.

(Errors excepted)
WM WRIGHT,
Auditor of Indian Accounts.

P E N D I X, No. 19.

burſements of the MADRAS Government, from the 1ſt May 1793 to the 30th April 1794.

C[r]

			Pagodas.
	By Amount paid by the following Department.		
	CIVIL DEPARTMENT.		
	General.—At Vizagapatam, &c. on Bills outſtanding on 30th April 1793 —	49,526	
	Depoſits of Mayor's Court, and for Native Servants proceeding to England	4,523	
	To the Family of the late Rajah of Tanjore — — —	22,255	
			76,304
	CHARGES IN ARREAR.		
	CIVIL DEPARTMENT.		
	General — — — —	22,903	
	Revenue — — — —	1,63,986	
	Commercial — — — —	9,685	
		1,96,574	
	MILITARY DEPARTMENT — — —	99,388	
			2,95,362
	CHARGES OF 1793-4.		
	CIVIL DEPARTMENT.		
	General.—Poſt Office Charges — 21,247		
	Salaries, Allowances, &c. — — 2,26,937		
		2,48,184	
	Revenue.—Salaries and Allowances — 1,22,316		
	Charges, Collections, Penſions, &c. — 2,81,569		
	Charges collecting Peſhcuſh from the Poligars in the Nabob's Country — — 7,919		
	Peſhcuſh to the Nizam — — 1,00,000		
	Payment of Zemindar of Vizanagrum — 40,530		
		5,52,334	
	Commercial.—Wages, Allowances, and Expences —	1,09,477	
		9,09,995	
	MILITARY DEPARTMENT.		
	Pay and Allowances, with Contingencies for the Company's Troops	25,64,957	
	Subſiſtence to His Majeſty's Troops — —	2,20,490	
	Charges and Loſſes in the Grain and Proviſion Departments	1,58,567	
	D° — in Store-keepers Departments —	33,657	
	Buildings and Fortifications — — —	23,145	
		30,00,516	
		39,10,511	
			42,82,777
	EXTRAORDINARY DISBURSEMENTS.		
	CIVIL DEPARTMENT.		
	General.		
	Bonds and Notes diſcharged from the Caſh 4,42,931		
	D° — D° — D° by Certificates on Bengal 29,71,315		
	D° — D° by Bills on the Court of Directors 50,300		
		34,64,546	
	Intereſt paid on Bond and other Debts in Caſh, and by Certificates on Bengal — — —	1,16,817	
	Advances to Commanders of Europe Ships and Packets, and for Bills drawn by the Court — —	7,987	
	Nabob of Arcot—Payment to his private Creditors 6,36,393		
	Rajah of Tanjore — D° — D° — 60,000		
		6,96,393	
	Allowances to Officers of His Majeſty's Squadron — —	5,627	
	Purchaſe of Grain — — —	2,05,634	
	Charges providing ſundry Articles for the Hoſtages from Tippoo Sultaun	7,259	
	Sundry Accounts—Families of Artificers at Fort Marlbro', Purchaſe of Cocoa Nuts, &c. — — —	12,929	
	Loſſes on Exchange, and Re-coinage — —	32,431	
	Bengal Preſidency—paid on Salt Contract — 67,695		
	Treaſure ſent thither — — 5,00,000		
	Charges and Advances to Captain Doveton 11,280		
		5,78,975	
	Bombay Preſidency—paid on Account of Company's Cruizers, &c. — — 4,085		
		5,83,060	
	French War—Penſions at Pondicherry and Karical — —	15,374	
		51,48,057	
	Revenue.—Advances for Cultivation — —	33,630	
	Tanjore aſſumed Revenue—Charges Collection, and Payments to the Rajah — — —	1,10,441	
	French War—Charges attending the Collection of the Revenues in the late French Poſſeſſions — —	5,671	
		1,49,742	
	Commercial.		
	Advances for the Inveſtment — — 8,38,262		
	D° — Rejected Goods — — 54,908		
		8,93,170	
	Charges on Export Goods — — 5,099		
	D° — Import D° — — 3,876		
		8,975	
		9,02,145	
	MILITARY DEPARTMENT.		61,99,944
	Charges attending the Expedition againſt Pondicherry — —	4,32,608	
	Purchaſe of Stores — — — —	1,02,035	
	Additional Donation to Army, and additional Prize Money, ordered by the Court of Directors — — — —	3,66,377	
	French War—Subſiſtence to Priſoners — — — —	24,492	
		9,25,512	
			71,25,456
			1,14,08,233
	By Balance—Amount remaining in the ſeveral Departments — — — —		26,11,505
		Pagodas —	1,40,19,738

ABSTRACT Statement of the Receipts and Diſburſemen

D[r]

To Balance—Amount remaining in the ſeveral Departments, on the 1ſt May 1793.

In Caſh	20,98,597
Good Debts	12,39,302

RESOURCES.

CIVIL DEPARTMENT.

General.			
Poſt Office Collections			16,850
Revenue.			
Land Revenues, Farms, and Licences, at the Preſidency	3,10,471		
D° D° Subordinates	4,18,859		
D° D° Ceded Countries	11,36,187		
		18,65,517	
Cuſtoms at the Preſidency	4,07,287		
D° Subordinates	2,59,539		
D° Ceded Countries	39,011		
		7,05,837	
			25,71,354
Marine.			
Hire of Dry Docks, Tonnage, &c.			31,673

EXTRAORDINARY RECEIPTS.

CIVIL DEPARTMENT.

General			
Certificates on the Court of Directors		1,38,787	
Recoveries from Eſtates, &c.		3,968	
Received Account Depoſits		4,171	
Sales of Stores		26,223	
D° Grain		12,517	
			1,85,666
Revenue — Advances			242
Commercial.			
Sale of Import Goods		8,82,402	
Sale of damaged Goods, &c.		390	
			8,82,792
Marine.			
Sale of Stores, &c.		1,57,932	
Greenwich Hoſpital, Eſtates of deceaſed Mariners, &c.		5,256	
			1,63,188
			12,31,888

MILITARY DEPARTMENT.

Sale of Stores		44,990	
Receipts on Retrenchments on Audits, &c.		39,565	
Sale of Grain		48,394	
			1,32,949

STORES expended.

General	4,956
Marine	2,56,896
Military	1,30,306

SUPPLIES FROM OTHER PRESIDENCIES.

Bengal, Bills of Exchange	64,74,750
Certificates to be exchanged for Promiſſory Notes, and for Bills on England	10,42,405

ARREARS incurred, and Money borrowed.

CIVIL DEPARTMENT.

General.			
General Regiſter of Promiſſory Notes		32,49,460	
Bills of Exchange accepted, not due	3,76,582		
D° drawn, not accepted	3,85,023		
		7,61,605	
Due to Sundries, Paymaſters, &c.		51,152	
Arrears of Allowances		4,000	
Due to the Coorga Rajah		1,00,100	
			41,66,317
Revenue Arrears			53,471
Commercial D°			919
Marine D°			15,455
			42,36,162

MILITARY DEPARTMENT.

Bills of Exchange on Military Paymaſter General, &c.	2,15,206

Rupees —

East-India Houſe,
8th May, 1795.

(Errors excepted.)

Wᵐ WRIGHT,
Auditor of Indian Accounts.

N D I X, No. 20.

ursements of the Bombay Government, from the 1st May 1793 to the 30th April 1794.

Cr

		By Debts and Arrears discharged.	Rupees.
		CIVIL DEPARTMENT.	
		General.	
		Bills of Exchange, Depositis, &c. — — — 2,81,180	
		Bond Debt and Promissory Notes paid off in the Year — 62,91,344	
		Arrears — — — — — 4,000	
		Payments to sundry Paymasters, &c. — — — 90,195	
		66,66,719	
		Commercial.—Paid to Sundries — — — — 6,214	
		Marine — D° — — — 2,774	
		Arrears — — — — — 19,842	
		22,616	
		66,95,549	
		MILITARY DEPARTMENT.	
		Paid the Military Paymaster General — — — — 1,93,409	
		Arrears — — — — — — 46,362	
		2,39,771	
		69,35,320	
		BY CHARGES, 1793-4.	
		CIVIL DEPARTMENT.	
		General.	
		Salaries, Allowances, &c. at the Presidency — — 5,64,739	
		D° — D° — Subordinates — — 3,20,086	
		8,84,825	
26,19,877		Revenue.	
		Salaries, Allowances, &c. at the Presidency — — 35,423	
		D° — D° — Subordinates — — — 82,036	
		Charges attending the Collection in the Ceded Countries — 4,31,011	
		5,48,470	
		Commercial.	
		Salaries, Allowances, &c. at the Presidency — — 50,490	
		D° — D° — Subordinates — — — 64,918	
		1,15,408	
		Marine.	
		Expences thereof at the Presidency — — — 3,86,528	
		D° — D° — Subordinates — — — 1,45,449	
		5,31,977	
		20,80,680	
		MILITARY DEPARTMENT.	
		Pay, Allowances, &c. — — — — — 28,59,737	
		Dewannee to Field Officers — — — — — 47,080	
		Stores, &c. — — — — — — — 2,00,560	
		31,07,377	
		51,88,057	
		FORTIFICATIONS AND BUILDINGS.	
		Presidency — — — — — — — — 1,14,063	
		Subordinates — — — — — — — — 90,096	
		2,04,159	
		EXTRAORDINARY DISBURSEMENTS.	
		CIVIL DEPARTMENT.	
		General.	
		Allowance to Hyat Saib — — — 48,000	
		Charter Party Payments for Passengers to Europe — — 26,040	
		Expence of Packets from Bussora — — — 35,000	
		D° — for Freight of a Ship for the Crew of Ship Winterton 41,820	
		Interest, Loss on Exchange, &c. — — — 49,398	
13,64,837		Purchase of Grain — — — — 69,074	
		2,69,332	
		Revenue.	
		Allowance to Malabar Commissioners — — — 1,10,275	
3,92,158		Advance for Cultivation at Tannah, Purchase of Dead Stock, &c. 14,812	
		Batty laid in Store — — — — 19,768	
		1,44,855	
		Commercial.	
		Charter Party Advances to Commanders of Europe Ships — 21,942	
75,17,155		Purchase of Wheat, Freight of Coffee, &c. — — 8,017	
		29,959	
		Marine.	
		Building additional Vessels, Purchase of Stores, &c. — 2,96,013	
		Allowance to Officers, and Supplies to Ships of His Majesty's Squadron — — — — 12,111	
		3,08,124	
		7,52,270	
		MILITARY DEPARTMENT.	
		Subsistence and Allowance to His Majesty's Troops — — — 1,75,436	
		Gratuity to the Army, ordered by the Court of Directors — — 4,25,197	
		Army, &c. Extraordinaries — — — — — 3,93,563	
		Supplies to the Army by the Raja of Coorgah — — — 1,09,192	
		11,03,388	
		18,55,658	
		INVESTMENTS.	
		For Europe, 1793-4 — — — — — 11,76,748	
		1794-5, Advances — — — — 15,21,592	
		26,98,340	
		China, 1793-4 — — — — — — 36,806	
		1794-5, Advances — — — — 68,097	
		1,04,903	
		28,03,243	
44,51,368		SUPPLIES TO OTHER PRESIDENCIES.	
		Bengal — — — — — — — — — 1,09,126	
		Fort St. George — — — — — — — — 7,288	
1,96,83,294		1,16,414	
		ASSETS remaining.	
		Cash — — — — — — — — 16,33,732	
		Good Debts — — — — — — — — 9,46,711	
		25,80,443	
		Rupees —	1,96,83,294

APPENDIX, No. 21.

An ACCOUNT of the Balance of Quick Stock, exhibiting a State of the Company's Affairs, in reſpect to their Debts and Aſſets, as they ſtood at the ſeveral Preſidencies of FORT WILLIAM, FORT ST. GEORGE, and BOMBAY, and at the Reſidency of FORT MARLBRO', according to the lateſt Advices.

	Fort William, 31ſt July, 1794.	Fort St George, 30th April 1794.	Bombay, 31ſt October, 1793.	Fort Marlbro', 31ſt July, 1793.	Total. Current Rupees
Caſh — — — CR'	46,07,631	1,05,72,024	15,83,516	5,18,917	1,72,82,088
Bills receivable — —	3,55,944	50,218	2,51,189	2,83,795	9,41,046
Stores — — —	42,76,236	48,25,352	17,03,446	3,44,044	1,11,49,078
Debts outſtanding, including Advances for Inveſtments — — —	1,59,18,930	2,84,91,698	25,55,115	10,30,869	4,79,96,612
Export Goods — —	54,76,804	21,59,697	7,20,464	1,17,238	84,74,203
Import Goods — — —	3,01,978	6,16,577	9,66,206	—	18,84,761
Salt, Ophium, and Cattle — —	3,25,680	—	—	22,441	3,48,121
Total Aſſets —	3,12,63,203	4,67,15,566	77,79,936	23,17,304	8,80,76,009
Debts payable in England —	2,17,904	—	—	—	2,17,904
Bonded Debts — —	—	3,50,820	35,03,170	1,95,214	
(A)	4,76,26,071				5,59,72,994
Simple Contract Debts, bearing Intereſt	—	16,11,022	26,86,697	—	
Arrears and Debts not bearing Intereſt	1,04,87,552	40,66,392	20,01,011	3,08,746	1,68,63,701
Total Debts —	5,83,31,527	60,28,234	81,90,878	5,03,960	7,30,54,599
Nett Exceſs of Aſſets — CR'	—	—	—	—	1,50,21,410

N. B.——Pagodas converted into Current Rupees, at 425 per 100.
Bombay Rupees D° — at 116 CR' per 100 Bombay Rupees
Dollars — D° — at 243 CR' per 100 Dollars

(A)
See N° 16,
Remark.

East India Houſe,
15th April, 1795.

(Errors excepted)

WM. WRIGHT.
Auditor of Indian Accounts.

APPENDIX. No. 22.

An ACCOUNT of the Prime Coſt of all Cargoes purchaſed in INDIA, and ſhipped for EUROPE, in the Year 1793-4; together with the Commercial Charges at each Preſidency, not added to the Invoice.

		Invoice Amount.	Charges not added to the Invoice.
BENGAL — — — —	CR'	1,11,44,320	8,37,354
FORT ST. GEORGE, Pagodas 6,18,153, a. 425 CR' per 100	Pag'	26,27,150	5,44,582
BOMBAY — Rupees 17,51,637, a. 116 CR' per 100	R'	20,31,899	Eſt^d 1,03,274
FORT MARLBRO' Sp. Dollars 51,926, a. 243 CR' per 100	D'	1,26,180	
	CR'	1,59,29,549	14,85,210

East India Houſe,
15th April, 1795.

(Errors excepted)

WM WRIGHT,
Auditor of Indian Accounts.

APPENDIX, No. 23.

ANNUAL ACCOUNT made up to the 1st Day of March 1795, containing the Amount of the Proceeds of the Sale of Goods and Merchandize of the Company in Great Britain, and of their Commercial and other Receipts, Charges, and Payments in Great Britain, under the ſeveral Heads thereof, together with an Eſtimate of the ſame for the Current Year.

1ſt March 1794 to 1ſt March 1795.

RECEIPTS.				PAYMENTS.			
Caſh in the Treaſury on 1ſt March 1794 (Morning) excluſive of Duty on Tea —	£	927,624 14 4		Cuſtoms —	£	682,832 15 10	
New Stock —	—	55,967 7 6		Freight and Demorage —		819,582 18 5	
Company's Goods ſold —		5,370,465 14 4		Goods and Stores exported		1,206,082 12 4	
Honourable Board of Ordnance for Saltpetre delivered —		22,500 — —		Indian Debt — —		933,095 3 4	
Private Trade Goods ſold —		718,747 16 8		Bills of Exchange from India, &c.		202,830 5 6	
Charges and Profit on Private Trade		62,458 11 1		Ditto - - - from China		469,325 3 5	
Cuſtoms - - - on Ditto —		89,068 14 11		Bullion exported — —		27 2 6	
Freight - - - on Ditto —		12,812 3 10		Purchaſe of Teas on the Continent		416,995 14 7	
Alms-houſes at *Poplar* — —		310 15 10		Charges on Merchandize, including Supra Cargoes Commiſſion, and Intereſt on Loans, &c. —		469,155 6 1	
Bank on Loan on Security of the Annuities — —		100,000 — —		Indigo Contractors — —		17,108 6 9	
One Year's Intereſt on £.1,207,559. 15. being the Company's Share of the Annuities transferred to the Bank, agreeable to the Act 33d Geo. III. Cap. 47 —		36,226 15 10		Dividends on Stock, and Intereſt on Annuities and Bonds —		702,725 6 11	
				Bonds paid off and bought up —		149,650 — —	
				Government, for the 2d Half-Year's Payment, *per* Act of Parliament 1793, 33d Geo. III. Cap. 52 —		250,000 — —	
				Proprietors of Private Trade —		642,441 2 7	
	£	7,396,182 14 4			£	6,961,851 18 3	
				Balance of Caſh on 1ſt March 1795, excluſive of Duty on Tea		434,330 16 1	
					£	7,396,182 14 4	

ESTIMATE of the ſame, for the Current Year from 1ſt March 1795 to 1ſt March 1796.

Caſh in the Treaſury on 1ſt March 1795 (Morning) excluſive of Duty on Tea — —	£	434,331 — —		Cuſtoms —	£	862,585 — —	
Company's Goods ſold and to be ſold — —		5,527,000 — —		Freight and Demorage —		1,606,649 — —	
Honourable Board of Ordnance for Saltpetre delivered —		22,500 — —		Goods and Stores exported —		1,106,447 — —	
Private Trade Goods ſold before the 1ſt March 1795 — —		300,000 — —		Indian Debt — —		490,647 — —	
Charges and Profit on Private Trade		60,000 — —		Bills of Exchange from India, &c. and China — —		973,904 — —	
One Year's Intereſt, a. £. 3 per Cent. per Annum, on £. 1,207,559. 15. the Company's Share of the Annuities transferred to the Bank, per Act of Parliament —		36,226 — —		Bullion exported — —		20,000 — —	
				Charges on Merchandize, including Supra Cargoes Commiſſion, and Intereſt on Loans, &c. —		470,000 — —	
				Indigo Contractors — —		11,500 — —	
				Dividends on Stock, and Intereſt on Bonds —		710,300 — —	
				Bonds advertized to be paid off —		22,267 — —	
				Proprietors of Private Trade —		399,660 — —	
				Buyers of Tea returned —		1,336 — —	
	£	6,380,057 — —		Warrants paſſed the Court unpaid		16,600 — —	
Balance deficient on 1ſt March 1796		371,838 — —		For Seamen for the Uſe of Government — — —		60,000 — —	
	£	6,751,895 — —			£	6,751,895 — —	

There are Demands ſet up againſt the Company in the Chinſurah Cauſe, which, together with the Company's Claims for Deductions, are referred to the Examination of the Regiſtrar of the Court of Admiralty, and Commiſſioners appointed by the Judge of that Court: The Sums claimed are £.125,000.

APPENDIX, No. 24.

A Statement of the Company's BOND DEBT and SIMPLE CONTRACT DEBTS, with the Rates of Intereſt they reſpectively carry, and the Amount of ſuch Intereſt; and the State of the Caſh remaining in their Treaſury, and other Effects appertaining to the Company, in Great Britain, and a-float, on the 1ſt Day of March 1795.

To Bonds bearing Intereſt a. £.4 per Cent. per Annum	£. 2,007,550		
Bonds not bearing Intereſt — — —	22,267		
		£.2,029,817	0 0
Bills of Exchange unpaid from China —	£. 870,443		
Bills of Exchange unpaid from India — —	493,740		
Indian Debt — — — —	759,190		
		2,123,373	0 0
Cuſtoms on Goods ſold and unſold — — —		742,922	0 0
The Bank, for a Loan on Mortgage of the Annuities, bearing Intereſt a. £. 4 per Cent. per Ann. — — —		700,000	0 0
— D° for Intereſt thereon — — —		9,333	0 0
Freight and Demorage — — — —		341,550	0 0
Supra Cargoes Commiſſion on Goods ſold and unſold —		63,000	0 0
Proprietors of Private Trade on all Goods ſold — —		399,660	0 0
Alms-houſes at *Poplar* — — — —		73,391	0 0
Intereſt on Military Fund more than applied — —		38,647	0 0
Ditto on Contingent Ditto — — — —		8,454	0 0
Warrants paſſed the Court unpaid — — —		16,600	0 0
What owing in the Department of the Committee of Shipping, excluſive of Exports — — —		101,120	0 0
What owing for Exports of former Seaſons — —		158,883	0 0
What owing for Teas returned by the Buyers, and re-ſold —		1,336	0 0
What owing to Contractors of Indigo — —		11,500	0 0
Intereſt on Bonds — — — —		55,789	0 0
Dividends on Stock — — — —		70,948	0 0
		£.6,946,323	0 0
Balance in favour — —		3,467,031	0 0
		£10,413,354	0 0

By what due from Government to the Company — —	£. 1,207,560	0 0
Caſh, it's Balance on the 1ſt March 1795 (Morning) including the ſeparate Fund — — — £.412,064		
Caſh reſerved to pay off Bonds advertiſed to be paid off 22,267		
	434,331	0 0
The Amount of Goods ſold, not paid for — —	1,622,500	0 0
The Value of Goods in England unſold — —	4,765,946	0 0
Prime Coſt of Cargoes arrived, but not unladen — —	14,260	0 0
Cargoes from England, not arrived in India and China at the Dates of the ſeveral Quick Stocks — —	1,297,624	0 0
Exports paid for excluſive of Bullion — —	426,829	0 0
Silver remaining in the Treaſury paid for — —	1,423	0 0
Impreſs paid Owners of Ships not arrived in England —	201,651	0 0
The Value of the Eaſt India Houſe and Warehouſes —	407,280	0 0
The Value of Ships, Sloops, and Veſſels, excluſive of thoſe ſtationed Abroad — — —	33,950	0 0
	£10,413,354	0 0

East-India Houſe,
18th March, 1795.

(Errors excepted)

Wm RICHARDSON,
Accomptant.

(Blanks excepted)

W. RICHARDSON.

A P P E

An ACCOUNT of the STOCK, per Computation, of the Eaſ

To Bonds bearing Intereſt			£.2,007,550
Bonds not bearing Intereſt			22,267
Bills of Exchange unpaid from China			870,443
D° — from India			493,740
D° — from India, on Account of the Indian Debt			759,190
Cuſtoms on Goods ſold and unſold			— —
The Bank, for a Loan on the Mortgage of Annuities, that may be ſold per Act paſſed in 1788			— —
— D°, for Intereſt on D°, at £.4 per Cent. per Annum, to the 8th March			— —
Freight and Demorage			— —
Supra Cargoes Commiſſion on Goods ſold and unſold			— —
Proprietors of Private Trade, on all Goods ſold			— —
Alms houſes at *Poplar*			— —
Intereſt on Military Fund, more than applied			— —
D° on Contingent D°			— —
What owing in Department Committee of Shipping, excluſive of Exports			— —
What owing for Exports of former Seaſons			— —
Warrants paſſed the Court unpaid			— —
What owing for Teas returned by the Buyers, and re-ſold			— —
What owing to Contractors of Indigo			— —
Intereſt on Bonds			— —
Dividends on Stock			— —
Balance of Quick Stock againſt the Company at Bengal, made up 31ſt July 1794	CR° 2,72,90,947		
Add, the Sum paid by Lord Clive for conſtituting a Military Fund — — — CR°	5,80,000		
The Sum given by Sujah ul Dowlah, in Addition to D° — — —	3,48,000		
	CR° 9,28,000		
Intereſt on the above Sums from 29th September 1766 to 29th September 1769, which forms the Capital of the Contingent Fund, the Intereſt of which is applicable to the Charges of conducting the Military Fund — — — —	2,22,720		
		11,50,720	
A Cargo arrived in England, included in the Credit of the Quick Stock — — — — —		71,155	
Current Rupees		2,85,12,822, at 2s. 3d.	£.3,207,692
Deduct Bills drawn on England on Account of the India Debt ſince cloſing the Quick Stock			21,335
Balance of Quick Stock againſt the Company at Bombay made up 31ſt October 1793 — — — R°		3,54,261	
Add, Cargoes arrived in England, included in the Credit of the Quick Stocks — — — —		17,51,638	
R°		21,05,899, at 2s. 6d.	£.263,237
Deduct Bills drawn on England ſince cloſing the Quick Stock — — —			15,613
Balance in favour —		—	

East India Houſe,
15th April, 1795.

(Errors excepted)

Wᵐ RICHARDSON,
Accomptant

There are Demands ſet up againſt the Company in the Chinſurah Cauſe, which together with the Company's Deductions, are referred to the Examination of the Regiſtrar of the Court of Admiralty, and Commiſſioners by the Judge of that Court: The Sums claimed amount to £.125,000.

There are Bonds given to ſundry Perſons by the Chief and Council of Balambangan, to the Amount of £.1 Intereſt thereon, which are not included in the Debt of this Account, it not being yet determined whether pany are liable to the Payment of the Whole of thoſe Bonds.

E N D I X, No. 25.

e East India Company, exclusive of their Capital Stock, on the 1st of March, 1795.

By what due from Government to the Company — — — —			£.1,207,560
Cash, its Balance, on the 1st May 1795 (Morning) including Cash belonging to the Separate Fund — — — — — — — —	£.412,064		
Cash reserved to pay off Bonds advertised to be paid off — — —	22,267		
			434,331
The Amount of Goods sold not paid for — — — —			1,622,500
The Value of Goods in England unsold — — — —			4,765,946
Prime Cost of the Cargoes of the Sugar Cane and Nancy, arrived, but not unladen —			14,260
Balance of Quick Stock in favour of the Company at Madras, made up to 30th April 1794 — — — — — Pagodas 96,12,134			
Deduct, as per Memorandum, in the Revenue Department for the Amount of Peshcush advised to have been paid by the Bengal Government, but by a subsequent Letter stated to have been returned into the Treasury — — 42,857			
Pagodas 95,69,277, at 8s.	£.3,827,710		
Add, Bills drawn on England since closing the Quick Stock — —	75,287		
			3,902,997
Balance of Quick Stock in favour of the Company at Bencoolen, made up 31st July 1793 — — — Dollars 746,232			
Deduct a Cargo arrived in England, included in the Quick Stock 51,926			
Dollars 694,306 at 5s.	£.173,576		
Add Bills drawn on England since closing the Quick Stock — —	4,999		
			178,575
Balance of last Books at St. Helena, made up 30th September 1793 — —			39,812
Balance of Quick Stock in favour of the Company at China, made up 10th March 1794 Tales 2,700,544, at 6. 11 $\frac{33}{100}$	£.939,040		
Add Bills drawn on England since closing the Quick Stock — —	300		
			939,340
Cargoes from England not arrived in India and China at the Dates of the several Quick Stocks — — — — — —			1,297,624
Exports paid for, exclusive of Bullion — — — —			426,829
Silver remaining in the Treasury, paid for — — — —			1,423
Impress paid Owners of Ships not arrived in England — — —			201,651
The Value of Ships, Sloops, and Vessels, exclusive of those stationed Abroad —			33,950
The Value of the East-India House and Warehouses — — —			407,280
What the Company paid for their Dead Stock in India — — —			400,000
			£.15,874,078

MEMORANDUM.

In the above Account the Article of Dead Stock is valued at £.400,000, which includes Buildings and Fortifications, Plate, Household Furniture, Plantations, Farms, Sloops, Vessels, and Stores, and other Articles of Dead Stock, according to Lord Godolphin's Award in the Year 1702; whereas the Whole of the Sums of Money expended in Buildings and Fortifications, by the latest Advices from the Company's several Settlements, for the Acquisition and Maintenance of their Possessions, and the nearest estimated Value of other Articles of Dead Stock, is as follows:

	Building and Fortifications.	Plate, Household Furniture, Plantations, Farms, Sloops, Vessels, and Stores, &c.	
At Bengal — —	£.4,455,300*	£. 361,578	£.4,816,878
Fort St. George and Subordinates	1,603,110	174,389	1,777,499
Bombay — and D° —	1,315,413	423,789	1,739,202
Fort Marlbro' and D° —	119,428	21,216	140,644
St. Helena — —	41,847	85,720	127,567
	£.7,535,098	£.1,066,692	£.8,601,790

* This Sum includes several Articles of Dead Stock, which cannot be distinguished by the last Accounts received from Bengal

Not any Credit is taken in this Account for the Prime Cost and Charges on Tea sent to America, amounting to £. 15,819, for which the Company have not received any Return.

APPENDIX, No. 26.

An ACCOUNT of the Amount of Goods sold at the East India Company's Sales, from the 1st of March 1794 to the 1st of March 1795; distinguishing the Amount sold in Private Trade.

COMPANY'S GOODS.			
Teas	£.2,733,668		
Bengal Piece Goods	1,249,704		
Coast and Surat Piece Goods	572,029		
Raw Silk	372,705		
Organzine Silk	5,004		
China Ware	25,838		
Nankeens	34,801		
Pepper	189,996		
Saltpetre	118,794		
Alkali, produced by the Fire at the Saltpetre Warehouses	3,585		
Drugs, Sugar, and Indigo	215,735		
		£.5,521,858	
PRIVATE TRADE GOODS.			
Teas	£.198,444		
Piece Goods	460,264		
Raw Silk	17,585		
Indigo	246,135		
Sugar	16,120		
Saltpetre	32,706		
Drugs and Lacquered Ware	80,268		
China Ware	1,940		
		£.1,053,462	
			£.6,575,320

East India House,
15th April, 1795.

(Errors excepted)

W. RICHARDSON,
Accomptant.